

SOTERIA TRUST

England & Wales · Charity number 1040766

Details

Status Registered

Legal form Trust

Registered 1994-09-14

Register [View on the Charity Commission register](#)

Contact

Address Soteria Trust
39 North Street
Emsworth
PO10 7DA

Phone 01243377315

Email admin@soteriitrust.org.uk

Website www.soteriitrust.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING THE GODLY PREACHING OF CHRIST'S HOLY GOSPEL. THE ADVANCEMENT OF RELIGIOUS EDUCATION IN THE UNITED KINGDOM AND ABROAD BY MEANS OF SUNDAY SCHOOLS, CLASSES, SEMINARS, LECTURES, CONFERENCES AND PASTORAL COUNSELLING. THE PRODUCTION, PUBLICATION AND DISSEMINATION OF CHRISTIAN WORKS. THE ADVANCEMENT OF RELIGIOUS AND OTHER CHARITABLE WORKS. THE ADVANCEMENT OF RELIGIOUS AND OTHER CHARITABLE WORKS IN THE UNITED KINGDOM AND ABROAD. THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING, PROMOTING THE EDUCATION AND TRAINING OF PEOPLE ABROAD WHO ARE IN NEED OF EDUCATION SO AS TO DEVELOP THEIR FULL CAPACITIES AND ENABLE THEM TO BECOME RESPONSIBLE MEMBERS OF SOCIETY AND SO THAT THEIR CONDITIONS OF LIFE IMPROVE. THE EDUCATION, TRAINING AND REHABILITATION OF PEOPLE ABROAD WHO ARE UNABLE TO OBTAIN PERMANENT EMPLOYMENT. THE PROVISION, MAINTENANCE AND IMPROVEMENT OF RESIDENTIAL ACCOMMODATION/SCHOOLS FOR SUCH PERSONS. PROVIDING SPONSORSHIP, SCHOLARSHIP AND BURSARIES FOR SUCH PERSONS TO ENABLE THEM TO FURTHER THEIR EDUCATION AND TRAINING.

Activities: Andy Economides, the director, completed speaking engagements at conferences, seminars and missions across the UK through organisations or churches with two trips to Nigeria. Throughout the year the Trust continued to oversee the development of the vocational Soteria Business School in Ibadan, Nigeria.

Children, young people and school staff are sponsored through Soteria Trust.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Nigeria
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£207,813	£156,325	-	-
2024-01-31	£157,776	£155,653	-	-
2023-01-31	£161,369	£154,125	-	-
2022-01-31	£154,930	£158,836	-	-
2021-01-31	£154,894	£109,253	-	-

Trustees

Name	Role	Appointed
MICHAEL ANTHONY MELLOWS	Chair	2001-09-02
ROBIN LINCOLN KEMP		1994-07-18
Stuart Conrad Lack		2026-01-06

SOTERIA TRUST

England & Wales - Charity number 1040766

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
		Day	Month	Year			Day	Month	Year
From		01	02	24	To		31	01	25

Section A Reference and administration details

Charity name Soteria Trust

Other names charity is known by

Registered charity number (if any) 1040766

Charity's principal address Soteria Trust

39 North Street

Emsworth, Hampshire

Postcode

PO10 7DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Mellows	Chair		
2	Robin Kemp			
3	Andreas Economides			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Charitable Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust (Reg. Charitable Trust)
Trustee selection methods (eg. appointed by, elected by)	Appointed by Director (A. Economides) and two Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Soteria Trust staff consists of the founding director, 1 full-time administrator/PA, 1 part-time administrator, accounts manager (1 day/week). Soteria uses voluntary workers as and when needed and occasionally seeks professional advice. The trustees delegate the day to day running of the charity to the director and meet regularly. New trustees to be appointed in the future are required to contribute in three specific areas: work, wisdom and wealth (directly and/or indirectly).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives: the advancement of the Christian faith and religious/moral education and the provision of charitable works in the UK and abroad. The provision of educational scholarships and sponsorships to the poor to secure employment. The provision or maintenance of schools or colleges.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Andy Economides spoke and trained at 'events' across the UK and overseas. Throughout the year Soteria Trust continued to oversee the development of the Soteria Business School in Ibadan, Nigeria, West Africa.

Public Benefit: Soteria Trust operates for public benefit through;

1. Teaching at Christian church services and events in the UK and overseas.
2. Training in Christian discipleship, outreach and mentoring church leaders in the UK.
3. Provision of a secretarial and business school at Ibadan, Nigeria, targeted especially at needy young people.
4. Provision of children's sponsorships at Prospect School, Ibadan, Nigeria and Scholarships at the Soteria Business School, Ibadan.

All events and church services are open to anyone to attend, and although voluntary collections are taken at some services, donations are not compulsory. An honorarium or fee is usually charged for Soteria's attendance at training events, designed to contribute towards the Trust's costs. No admission fees are charged to participants for attendance at such events, and the fee is paid directly by the sponsoring body. The business school in Nigeria does charge individual fees for education and in some cases provision of accommodation and food. However, these fees are low by comparison with fees charged by similar institutions in Ibadan, and some scholarships are awarded to students who could not otherwise afford the fees, with the scholarships funded mostly by UK donors.

The Trustees are not aware of any harm caused by the Trust which needs to be balanced against benefits. The Trustees have had regard to the guidance on public benefit published by the Charity Commission.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grant-making policy: Soteria provides for its own charitable works and as such does not encourage others to apply for grants. However, grants are considered by the director. Educational scholarships/sponsorships or other requests for help is asked for mainly from abroad to the director for a decision and is at his discretion. The director may consult the trustees for advice.

Specific investment powers: The Trust Deed allows trustees investment powers as written in section 4.2 of the Deed: *Power to invest, and vary the investment of, any money for the time being comprised in the Trust as the Trustees think fit and investments shall be taken to include the laying money for or towards the alteration, improvement, repair or decoration of the property, the acquisition of assets which do not produce income and the purchase of property with a view to its being used for any charitable purposes.*

Summary of the main achievements of the charity during the year

Soteria Trust completed two extensive charity trips to **Ibadan, Nigeria** (27 April – 19 May and 8 – 24 November) to develop, improve, and assist with the: three educational projects, Soteria Business School (SBS) and Soteria Church. Andy Economides spoke at various meetings in the UK and organised with Faith and Football two Glorious Dinner Evenings.

Speaking Engagements: Andy Economides spoke at churches/events in the following places: Hambledon Methodist Church (5), City Life Church, Portsmouth (4), St Mary's, Portchester (2), Christ Central, Portsmouth, St Mary's Magdalene, Holmwood, Surrey, Waypoint Church, Fareham, St James Church, Emsworth, The Springs House Church, Havant (8), Brunswick Baptist, Gloucester, Freedom Church, Gosport (3), St Michael's and All Angels and St Marks, Pirbright.

Glorious Dinner Evenings: A dinner was held at the Village Hotel, Portsmouth (5 June) with 147 people attending. About half were guests who did not know Jesus. The after-dinner speaker was evangelist Mark Richie. This was followed up with a Glorious Buffet at the same hotel with 44 people and Andy Economides was the guest speaker. A Glorious Curry Evening was held at the Bombay Bay, Portsmouth with 56 people attending and Andy Economides speaking.

New Book, *The Original Greek*: A memoir by Andy Economides is to be published by Soteria Trust with an initial 600 printed and available from April 2025.

New Accommodation Building at SBS, Ibadan, Nigeria: In July 2024 this was completed. It has provided a further 21 beds for students and a classroom. The school can accommodate 62 students in dormitories now.

Monotechnic Status for SBS: The school was required by the National Board of Technical Education (NBTE) to upgrade itself from an IEI to monotechnic status to be able to continue to run diploma courses. SBS met the criteria set by the NBTE and the application was made. The NBTE inspected and subsequently approved SBS as a monotechnic. The new national diploma courses started in January 2025.

Soteria Charity Trips to Nigeria: Revd Andy Economides and Revd Olalekan Adejumo completed two trips (April/May and November 2024). Extensive time was spent at Prospect School with the sponsored children reading letters from their UK sponsors and replying. On return to the UK, the replies were posted to their sponsors in the UK. Soteria Trust sponsors 23 poor, vulnerable, and semi-educated children from Oboda village. These children board at Prospect School. Andy and Lekan spoke at various churches, SBS, and secondary schools. Mr David Watkinson came on the November trip and carried out improvements and repairs in the school canteen kitchen and classroom floors.

Sponsorship Programmes: Soteria Trust provides schooling to Nigerian children from 4-18 years old and scholarships for young people 16-30 years old to study at SBS. Soteria Trust also sponsors the 24 staff (full-time & part-time) at the Soteria School. All three different programmes are provided for by individuals that give each month to Soteria Trust. The programmes are growing.

Soteria Business School (SBS): Soteria Trust provided sponsorships for needy young people to study at the Soteria Business School (SBS), Ibadan to gain qualifications to secure employment and/or further study. 90% of the student population are on scholarship. National Diplomas are offered at SBS. Up to 60 students are accommodated in the college dormitories and have three meals per day.

Soteria Trust provided the sponsoring of SBS staff, SBS operating costs, the new accommodation block, and land purchase to run the school with £50,347.

Prospect Children's School, Ibadan, Nigeria: This is Soteria Trust's partner school. At Prospect 84 children are sponsored through individual sponsorships.

Through the sponsorship programmes, Soteria Trust sponsored 60 young adults to be educated at Soteria Business School and 84 children sponsored and schooled at Prospect. Soteria Trust provided £10,132 to sponsor Prospect schooling for children and young people to attend SBS.

Rescuing Children, Nigeria: Soteria Trust provides schooling at New Life School in Ibadan for 8 teenagers rescued from the dangerous North and from poverty. Once these and other children complete their secondary education, they will continue their education at the Soteria Business School on scholarship with feeding and living in the dormitories.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained, if possible, at least to a level equivalent to between three- and six-months' expenditure. The trustees consider that the strength of the trust is the large number of regular (small) monthly gifts by bankers' order. The trust is not generally relying on large donations, which would make the trust more vulnerable.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

The Soteria Business School in Africa needs more than £53,000 per year to operate properly. Soteria Trust manages the financial giving to the school in Africa carefully throughout the year. Soteria Trust needs **new partners**. Historically large one-off gifts to Soteria Trust for the school has been and continues to be vital to the school being established and continuing.

The Soteria Trust teams, sometimes with professional volunteers each year to the Soteria School is a key factor to the well-being and success of the school.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Anthony Mellows	
Position (eg Secretary, Chair, etc)	Chairman	
Date		

Soteria Trust			Charity No (if any)	1040766	CC17a
Annual accounts for the period					
Period start date	01/02/2024	To	Period end date	31/01/2025	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	75,236	131,404		206,640	156,796
Charitable activities	S02	1,173			1,173	980
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	76,409	131,404	-	207,813	157,776
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	87,418	68,907	-	156,325	155,653
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	87,418	68,907	-	156,325	155,653
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 11,009	62,497	-	51,488	2,123
	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 11,009	62,497	-	51,488	2,123
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	18,715	- 18,715	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,706	43,782	-	51,488	2,123
Reconciliation of funds:						
Total funds brought forward	S21	321,572	427,753	-	749,325	749,325
Total funds carried forward	S22	329,278	471,535	-	800,813	800,813

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
Fixed assets								
Intangible assets	(Note 15)	B01	-	-	-	-	-	
Tangible assets	(Note 14)	B02	106,929	290,909	-	397,838	397,813	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	106,929	290,909	-	397,838	397,813	
Current assets								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07			-	-	-	
Investments	(Note 17.4)	B08			-	-	-	
Cash at bank and in hand	(Note 24)	B09	223,508	180,626	-	404,134	352,343	
Total current assets		B10	223,508	180,626	-	404,134	352,343	
Creditors: amounts falling due within one year								
	(Note 20)	B11	1,159	-	-	1,159	831	
Net current assets/(liabilities)								
		B12	222,349	180,626	-	402,975	351,512	
Total assets less current liabilities								
		B13	329,278	471,535	-	800,813	749,325	
Creditors: amounts falling due after one year								
	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities								
		B15	-	-	-	-	-	
Total net assets or liabilities								
		B16	329,278	471,535	-	800,813	749,325	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		471,535		471,535	427,753	
Unrestricted funds		B19	329,278		-	329,278	321,572	
Revaluation reserve		B20				-		
Total funds		B21	329,278	471,535	-	800,813	749,325	
Signed by one or two trustees on behalf of all the trustees			Signature			Print Name		Date of approval dd/mm/yyyy
						M. MELLOWS		

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

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* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

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Disclosure of any uncertainties that make the going concern assumption doubtful;

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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

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1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☐	No ☐	N/a ☒
Government grants	The charity has received government grants in the reporting period	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☐	No ☒	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☐	No ☐	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☐	No ☐	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other	Yes ☐	No ☐	N/a ☒

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
				N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes		
		✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☐	☐	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	66,498	116,143	-	182,641	136,271
	Gift Aid	8,738	15,261	-	23,999	20,525
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	75,236	131,404	-	206,640	156,796
Charitable activities:	Book Sales	1,173	-	-	1,173	980
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,173	-	-	1,173	980
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		76,409	131,404	-	207,813	157,776

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5	Donated goods, facilities and services
--------	--

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities		87,418	68,907	-	156,325	155,653
				-	-	-
				-	-	-
				-	-	-
	Total expenditure on charitable activities	87,418	68,907	-	156,325	155,653
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		87,418	68,907	-	156,325	155,653

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts
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Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

--

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
64,900	61,207
144	182
3,048	3,048
-	-
68,092	64,437

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	NONE
£70,000 to £79,999	NONE
£80,000 to £89,999	NONE
£90,000 to £99,999	NONE
£100,000 to £109,999	NONE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C
Notes to the accounts
(cont)
Note 13
Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	105,000	290,909	-	26,222	422,131
Additions	-	-	-	584	584
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	105,000	290,909	-	26,806	422,715

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%	25%	
At beginning of the year	-	-	-	24,318	24,318	
Disposals	-	-	-			
Depreciation	-	-	-	559	559	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	24,877	24,877	

14.3 Net book value

Net book value at the beginning of the year	105,000	290,909	-	1,904	397,813
Net book value at the end of the year	105,000	290,909	-	1,929	397,838

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied and significant assumptions</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

14.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	

* The "transfers" row is for movements between fixed asset categories.

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Section C**Notes to the accounts****Note 15****Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

--

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

--

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

--

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

--

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

--

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

--

** The "transfers" row is for movements between fixed asset categories.*

Note 16 **Heritage assets**
Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

- (i) Explain the nature and scale of heritage assets held.
- (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--	--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

- the effective date of the revaluation*
- the name of independent valuer, if applicable*
- qualifications of independent valuer*
- the methods applied and significant assumptions*
- any significant limitations on the valuation*

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C
Notes to the accounts
(cont)
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
0	-
-	-
0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,159	831	-	-
Other creditors	-	-	-	-
Total	1,159	831	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

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22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Section C	Notes to the accounts	(cont)
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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
404,134	352,343
-	-
404,134	352,343

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

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Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

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Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	18,120	21,077	- 4,047	- 5,193	-	29,957
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	88,934	31,521	- 6,085	- 7,779	-	106,591
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	4,045	9,363	- 8,427		-	4,981
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	25,745	69,442	- 50,347	- 5,743	-	39,097
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			136,844	131,403	- 68,906	- 18,715	-	180,626

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	972	24,326	- 1,892	- 5,286	-	18,120
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	103,683	26,771	- 34,160	- 7,360	-	88,934
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	11,257	8,428	- 10,100	- 5,540	-	4,045
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	18,164	31,714	- 18,593	- 5,540	-	25,745
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			134,076	91,239	- 64,745	- 23,726	-	136,844

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Sponsors agree 25% of donations are to be set against administration costs	18,715
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Soteria Trust

On accounts for the year
ended

31st January 2025

Charity no.:
1040766

Company no.:

Set out on pages

SOFA, B SHEET, Sheets N1 – N29 of CC17a

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 01/ 2025**.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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SOTERIA TRUST

England & Wales - Charity number 1040766

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
		Day	Month	Year			Day	Month	Year
From		01	02	23	To		31	01	24

Section A Reference and administration details

Charity name Soteria Trust

Other names charity is known by

Registered charity number (if any) 1040766

Charity's principal address Soteria Trust

39 North Street

Emsworth, Hampshire

Postcode

PO10 7DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Mellows	Chair		
2	Robin Kemp			
3	Andreas Economides			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Charitable Trust Deed

How the charity is constituted
(eg. trust, association, company)

Trust (Reg. Charitable Trust)

Trustee selection methods
(eg. appointed by, elected by)

Appointed by Director (A. Economides) and two Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Soteria Trust staff consists of the founding director, 1 full-time administrator/PA, 1 part-time administrator, accounts manager (1 day/week). Soteria uses voluntary workers as and when needed and occasionally seeks professional advice. The trustees delegate the day to day running of the charity to the director and meet regularly. New trustees to be appointed in the future are required to contribute in three specific areas: work, wisdom and wealth (directly and/or indirectly).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives: the advancement of the Christian faith and religious/moral education and the provision of charitable works in the UK and abroad. The provision of educational scholarships and sponsorships to the poor to secure employment. The provision or maintenance of schools or colleges.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Andy Economides spoke and trained at 'events' across the UK and overseas. Throughout the year Soteria Trust continued to oversee the development of the Soteria Business School in Ibadan, Nigeria, West Africa.

Public Benefit: Soteria Trust operates for public benefit through;

1. Teaching at Christian church services and events in the UK and overseas.
2. Training in Christian discipleship, outreach and mentoring church leaders in the UK.
3. Provision of a secretarial and business school at Ibadan, Nigeria, targeted especially at needy young people.
4. Provision of children's sponsorships at Prospect School, Ibadan, Nigeria and Scholarships at the Soteria Business School, Ibadan.

All events and church services are open to anyone to attend, and although voluntary collections are taken at some services, donations are not compulsory. An honorarium or fee is usually charged for Soteria's attendance at training events, designed to contribute towards the Trust's costs. No admission fees are charged to participants for attendance at such events, and the fee is paid directly by the sponsoring body. The business school in Nigeria does charge individual fees for education and in some cases provision of accommodation and food. However, these fees are low by comparison with fees charged by similar institutions in Ibadan, and some scholarships are awarded to students who could not otherwise afford the fees, with the scholarships funded mostly by UK donors.

The Trustees are not aware of any harm caused by the Trust which needs to be balanced against benefits. The Trustees have had regard to the guidance on public benefit published by the Charity Commission.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grant-making policy: Soteria provides for its own charitable works and as such does not encourage others to apply for grants. However, grants are considered by the director. Educational scholarships/sponsorships or other requests for help is asked for mainly from abroad to the director for a decision and is at his discretion. The director may consult the trustees for advice.

Specific investment powers: The Trust Deed allows trustees investment powers as written in section 4.2 of the Deed: *Power to invest, and vary the investment of, any money for the time being comprised in the Trust as the Trustees think fit and investments shall be taken to include the laying money for or towards the alteration, improvement, repair or decoration of the property, the acquisition of assets which do not produce income and the purchase of property with a view to its being used for any charitable purposes.*

Summary of the main achievements of the charity during the year

Soteria Trust completed two extensive charity trips to **Ibadan, Nigeria** (29 April – 21 May and 10 – 26 November) to develop, improve, and assist with the three educational projects, Soteria Business School (SBS) and Soteria Church. Andy Economides spoke at various meetings in the UK and organised with Faith and Football two Glorious Dinner Evenings.

Speaking Engagements: Andy Economides spoke at churches/events in the following places: Portsmouth Christian Fellowship (2), Hambledon Methodist Church (5), Kingsborough Church, Waltham Chase Methodist (2), City Life Church, Portsmouth (2), St James, Emsworth (2), Thomas a Becket, Warblington, Filling Station, Farlington, near Swindon, Foulsham Baptist, near Dereham, St Judes, Portsmouth, and Emsworth Home Church (5).

Glorious Dinner Evenings: Four meal events were held at the Village Hotel, Portsmouth with 387 people attending. At the two dinners (5 July and 18 October) about half of the guests did not know Jesus. The Gospel was presented by Andy Economides and an opportunity to respond given. Andy Economides visited churches before each dinner to promote and inspire Christians to participate and invite their friends.

Soteria Trust Anniversary Dinner Celebration: The charity celebrated 29 years of making a difference at the Village Hotel, Portsmouth with 99 Soteria friends. The theme was the *'Past, Present, and Future of Soteria Trust'*. Contributions and presentations were made from various beneficiaries of the ministry of Soteria Trust. The vision and plans for the future were clearly presented. These plans included the Soteria Business School in Nigeria becoming a monotechnic and the succession plan of the future director. The evening enabled the guests to understand and appreciate fully the breadth and depth of the work of Soteria.

Sabbatical, New York: Andy Economides spent 12 days in New York and Long Island (15 – 26 September). He preached at the Redemption Church (2) and met Christian ministers and Revd Dean Gavaris of Gateway Pregnancy Centre.

Soteria Charity Trips to Nigeria: Revd Andy Economides and Olalekan Adejumo completed two trips together (29 April – 21 May and 10 – 26 November 2023). Extensive time was spent at Prospect School with the sponsored children reading letters from their UK sponsors and replying. On return to the UK, the replies were posted to their sponsors in the UK.

In Nigeria, parents and children were interviewed and consequently awarded 8 new scholarships for children to attend Prospect School. During the November charity visit, Andy and Lekan came across poor, vulnerable, and semi-educated children from Oboda Village. Nine children from the village are now boarding at Prospect school on scholarships. Andy and Lekan spoke at various churches, SBS, and secondary schools during these visits.

New Provost at SBS: Mrs Tomi Adedeji continues in making improvements to the running of the school and education provided.

Sponsorship Programmes: Soteria Trust provides schooling to Nigerian children from 4-18 years old and scholarships for young people 16-30 years old to study at SBS. Soteria Trust also sponsors the 28 staff (full-time & part-time) at the Soteria School. All three different programmes are provided for by individuals that give each month to Soteria Trust. The programmes are growing.

Soteria Business School (SBS): Soteria Trust provided sponsorships for needy young people to study at the Soteria Business School (SBS), Ibadan to gain qualifications to secure employment and/or further study. 90% of the student population were on scholarship. Ordinary National Diplomas are offered at SBS. Up to 40 students are accommodated in the college dormitories and have three meals per day. Soteria Trust provided the sponsoring of SBS staff and the operating costs to run the school with £18,593.

Prospect Children's School, Ibadan, Nigeria: This is Soteria Trust's partner school. At Prospect 84 children are sponsored through individual sponsorships.

Through the sponsorship programmes, Soteria Trust sponsored 60 young adults to be educated at Soteria Business School and 84 children sponsored and schooled at Prospect. Soteria Trust provided £36,052 to sponsor schooling for children and young people to attend SBS.

Rescuing Children, Nigeria: Soteria Trust provides schooling at New Life School in Ibadan for 8 teenagers rescued from the dangerous North and from poverty. Once these and other children complete their secondary education, they will continue their education at the Soteria Business School on scholarship with feeding and living in the dormitories.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained, if possible, at least to a level equivalent to between three and six months' expenditure. The trustees consider that the strength of the trust is the large number of regular (small) monthly gifts by bankers' order. The trust is not generally relying on large donations, which would make the trust more vulnerable.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

The Soteria Business School in Africa needs more than £53,000 per year to operate properly. Soteria Trust manages the financial giving to the school in Africa carefully throughout the year. Soteria Trust needs **new partners**. Historically large one-off gifts to Soteria Trust for the school has been and continues to be vital to the school being established and continuing.

The Soteria Trust teams, sometimes with professional volunteers each year to the Soteria School is a key factor to the well-being and success of the school.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Anthony Mellows	
Position (eg Secretary, Chair, etc)	Chairman	
Date		



CHARITY COMMISSION
FOR ENGLAND AND WALES

Soteria Trust			Charity No (if any)	1040766	CC17a
Annual accounts for the period					
Period start date	01/02/2023	To	Period end date	31/01/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted				Prior year funds £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03	Total funds £ F04	
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	65,557	91,239		156,796	160,834
Charitable activities	S02	980			980	535
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	66,537	91,239	-	157,776	161,369
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	90,908	64,745	-	155,653	154,125
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	90,908	64,745	-	155,653	154,125
Net income/(expenditure) before investment gains/(losses)						
	S13	- 24,371	26,494	-	2,123	7,244
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 24,371	26,494	-	2,123	7,244
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	23,726	- 23,726	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 645	2,768	-	2,123	7,244
Reconciliation of funds:						
Total funds brought forward	S21	322,217	424,985	-	747,202	739,958
Total funds carried forward	S22	321,572	427,753	-	749,325	747,202

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	106,904	290,909	-	397,813	397,298
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	106,904	290,909	-	397,813	397,298
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07			-	-	-
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	215,499	136,844	-	352,343	350,106
Total current assets		B10	215,499	136,844	-	352,343	350,106
Creditors: amounts falling due within one year							
	(Note 20)	B11	831	-	-	831	832
Net current assets/(liabilities)		B12	214,668	136,844	-	351,512	349,274
Total assets less current liabilities		B13	321,572	427,753	-	749,325	747,202
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	321,572	427,753	-	749,325	747,202
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		427,753		427,753	424,985
Unrestricted funds		B19	321,572		-	321,572	322,217
Revaluation reserve		B20				-	
Total funds		B21	321,572	427,753	-	749,325	747,202

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	M. MELLOWS	

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☐	No ☐	N/a ☒
Government grants	The charity has received government grants in the reporting period	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☐	No ☒	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☐	No ☐	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☐	No ☐	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☐	No ☐	N/a ☒

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	56,053	79,218	-	136,271	138,086
	Gift Aid	8,504	12,021	-	20,525	22,748
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		64,557	91,239	-	156,796	160,834
Charitable activities:	Book Sales	980	-	-	980	535
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		980	-	-	980	535
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		65,537	91,239	-	157,776	161,369

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4	Analysis of receipts of government grants
--------	---

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C	Notes to the accounts	(cont)
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Note 6 Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants				
	Operating membership schemes and social lotteries				
	Staging fundraising events				
	Fundraising agents				
	Operating charity shops				
	Operating a trading company undertaking non-charitable trading activity				
	Advertising, marketing, direct mail and publicity	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-
	Database development costs	-	-	-	-
	Other trading activities				
	Investment management costs:	-	-	-	-
	Portfolio management costs	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-
	Investment administration costs	-	-	-	-
	Intellectual property licencing costs	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-
		-	-	-	-
	Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities		90,908	64,745	-	155,653
				-	-
				-	-
				-	-
	Total expenditure on charitable activities	-	-	-	155,653
Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total other expenditure	-	-	-	-
TOTAL EXPENDITURE		90,908	64,745	-	155,653

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	61,207	64,679
Social security costs	182	167
Pension costs (defined contribution scheme)	3,048	3,048
Other employee benefits	-	-
Total staff costs	64,437	67,894

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	NONE
£70,000 to £79,999	NONE
£80,000 to £89,999	NONE
£90,000 to £99,999	NONE
£100,000 to £109,999	NONE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Section C**Notes to the accounts****(cont)**

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C**Notes to the accounts****(cont)****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	105,000	290,909	-	25,806	421,715
Additions	-	-	-	416	416
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	105,000	290,909	-	26,222	422,131

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%	25%	
At beginning of the year	-	-	-	23,787	23,787	
Disposals	-	-	-			
Depreciation	-	-	-	531	531	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	24,318	24,318	

14.3 Net book value

Net book value at the beginning of the year	105,000	290,909	-	2,019	397,928
Net book value at the end of the year	105,000	290,909	-	1,904	397,813

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied and significant assumptions</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

14.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C
Notes to the accounts
Note 15
Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

** The "transfers" row is for movements between fixed asset categories.*

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--	--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C
Notes to the accounts
(cont)
Note 17
Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.
Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

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Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
0	-
-	-
0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	831	832	-	-
Other creditors	-	-	-	-
Total	831	832	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
352,343	350,106
-	-
352,343	350,106

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	972	24,326	- 1,892	- 5,286	-	18,120
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	103,683	26,771	- 34,160	- 7,360	-	88,934
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	11,257	8,428	- 10,100	- 5,540	-	4,045
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	18,164	31,714	- 18,593	- 5,540	-	25,745
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			134,076	91,239	- 64,745	- 23,726	-	136,844

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	930	22,254	- 16,679	- 5,533	-	972
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	93,335	31,232	- 13,144	- 7,740	-	103,683
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	7,641	11,483	- 7,867	-	-	11,257
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	27,951	25,957	- 29,845	- 5,899	-	18,164
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			129,857	90,926	- 67,535	- 19,172	-	134,076

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Sponsors agree 25% of donations are to be set against administration costs	23,726
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Soteria Trust

On accounts for the year
ended

31st January 2024

Charity no.:
1040766

Company no.:

Set out on pages

SOFA, B SHEET, Sheets N1 – N29 of CC17a

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 01/ 2024**.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name: Steven Parker MAAT

Relevant professional qualification(s) or body (if any): AAT Level 4
ACCA Finalist

Address: 16 Cavendish Road
 Bognor Regis, West Sussex PO21 2JW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

SOTERIA TRUST

England & Wales - Charity number 1040766

Accounts



Trustees' Annual Report for the period

From		Period start date			To		Period end date		
		Day	Month	Year			Day	Month	Year
		01	02	22			31	01	23

Section A Reference and administration details

Charity name Soteria Trust

Other names charity is known by

Registered charity number (if any) 1040766

Charity's principal address Soteria Trust

39 North Street

Emsworth, Hampshire

Postcode

PO10 7DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Mellows	Chair		
2	Robin Kemp			
3	Andreas Economides			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Charitable Trust Deed

How the charity is constituted
(eg. trust, association, company)

Trust (Reg. Charitable Trust)

Trustee selection methods
(eg. appointed by, elected by)

Appointed by Director (A. Economides) and two Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Soteria Trust staff consists of the founding director, 1 full-time administrator/PA, 1 part-time administrator, accounts manager (1 day/week). Soteria uses voluntary workers as and when needed and occasionally seeks professional advice. The trustees delegate the day to day running of the charity to the director and meet regularly. New trustees to be appointed in the future are required to contribute in three specific areas: work, wisdom and wealth (directly and/or indirectly).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives: the advancement of the Christian faith and religious/moral education and the provision of charitable works in the UK and abroad. The provision of educational scholarships and sponsorships to the poor to secure employment. The provision or maintenance of schools or colleges.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Andy Economides spoke and trained at 'events' across the UK and overseas. Throughout the year Soteria Trust continued to oversee the development of the Soteria Business School in Ibadan, Nigeria, West Africa.

Public Benefit: Soteria Trust operates for public benefit through;

1. Teaching at Christian church services and events in the UK and overseas.
2. Training in Christian discipleship, outreach and mentoring church leaders in the UK.
3. Provision of a secretarial and business school at Ibadan, Nigeria, targeted especially at needy young people.
4. Provision of children's sponsorships at Prospect School, Ibadan, Nigeria and Scholarships at the Soteria Business School, Ibadan.

All events and church services are open to anyone to attend, and although voluntary collections are taken at some services, donations are not compulsory. An honorarium or fee is usually charged for Soteria's attendance at training events, designed to contribute towards the Trust's costs. No admission fees are charged to participants for attendance at such events, and the fee is paid directly by the sponsoring body. The business school in Nigeria does charge individual fees for education and in some cases provision of accommodation and food. However, these fees are low by comparison with fees charged by similar institutions in Ibadan, and some scholarships are awarded to students who could not otherwise afford the fees, with the scholarships funded mostly by UK donors.

The Trustees are not aware of any harm caused by the Trust which needs to be balanced against benefits. The Trustees have had regard to the guidance on public benefit published by the Charity Commission.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grant-making policy: Soteria provides for its own charitable works and as such does not encourage others to apply for grants. However, grants are considered by the director. Educational scholarships/sponsorships or other requests for help is asked for mainly from abroad to the director for a decision and is at his discretion. The director may consult the trustees for advice.

Specific investment powers: The Trust Deed allows trustees investment powers as written in section 4.2 of the Deed: *Power to invest, and vary the investment of, any money for the time being comprised in the Trust as the Trustees think fit and investments shall be taken to include the laying money for or towards the alteration, improvement, repair or decoration of the property, the acquisition of assets which do not produce income and the purchase of property with a view to its being used for any charitable purposes.*

Summary of the main achievements of the charity during the year

Soteria Trust completed three extensive charity trips to **Ibadan, Nigeria** (12 February – 6 March, 11 – 26 June, and 11 – 28 November) to develop, improve, and assist with the three educational projects, Soteria Business School (SBS) and Soteria Church. Andy Economides spoke at various meetings in the UK and continued with the Soteria Word and Spirit Gatherings once a month with visiting speakers.

Books on Kindle & Audible: *Restored and Revived*, *The Case for Burial*, *Refreshed & Renewed*, *True*, and *He Hates or God Hates~ Malachi 2:16* are available on Kindle through Amazon. Also *Restored and Revived* and *He Hates or God Hates – Malachi 2:16* are available on Audible through Amazon.

New Gatherings: Monthly Soteria Word and Spirit Gatherings were held (St James Church Hall, Emsworth) with guest speakers: Rev Tim Sallet, Rev Alfred Kingsley, Rev Matt Summerfield, Lekan Adejumo, Rev Alison Fenning and singer/song writer, Sarah Begaj performed/led worship at one of these.

Speaking Engagements: Andy Economides spoke at churches/events in the following places: St Andrews, Edgeware, Hambledon Methodist (5), Waltham Chase Methodist, Bolney Chapel, RCCG Portsmouth Discipleship Centre, St James, Emsworth (2), Thomas a Becket, Warblington, Nations Light Assembly, Bedhampton, St Georges, Tolworth (2), Alton Mens and St Marys, Portchester Mens breakfast, St Lukes, Maidstone (2), Evangelists Conference, Daventry, and Emsworth House Church (4).

Soteria Staff: Mr. Olalekan Adejumo manages the sponsorship programme and liaises constantly with the Soteria staff and projects in Nigeria. He is the Administrator/PA for Soteria Trust. The charity is increasingly facilitating opportunities for Olalekan in public speaking and teaching.

Soteria Charity Trips to Nigeria: Revd Andy Economides and Olalekan Adejumo completed two trips together (12 February – 6 March and 11 – 26 June 2022). Andy Economides did another charity visit to Ibadan, Nigeria from 11 – 28 November. Extensive time was spent at Prospect School with the sponsored children reading letters from their UK sponsors and replying. On return to the UK, the replies were posted to their sponsors in the UK.

In Nigeria, parents and children were interviewed and consequently awarded 7 new scholarships for children to attend Prospect School. Andy and Lekan spoke at various churches, SBS, and secondary schools during these visits.

The **new Provost**, Mrs Tomi Adediji, was appointed at SBS in December 2022 and is making changes and improvements to the running of the school and the education provided with improved financial controls.

A survey was completed by all students in June at SBS. Strengths and weaknesses were highlighted, and appropriate action taken.

Sponsorship Programme: Soteria Trust provides schooling to Nigerian children from 4-18 years and scholarships for young people 16-30 to study at SBS. Soteria Trust also sponsors the 28 staff (full-time & part-time) at the Soteria School. All three different programmes are provided for by individuals that give each month to Soteria Trust. The programmes are growing.

Soteria Business School (SBS): Soteria Trust provided many sponsorships for needy young people (costing £16,679) to study at the Soteria Business School (SBS), Ibadan to gain qualifications to secure employment and/or further study. 85% of the student population were on scholarship. SBS has 28 staff funded from UK sponsors. SBS is affiliated to Chichester College. SBS also ran ATS1, & 2 and sponsorships are awarded each year. Soteria Trust's objectives for the SBS in Africa is to run and develop the school resulting in needy young people receiving sponsorships. This is being achieved. Soteria Trust donated £29,845 for operational costs to do this.

Prospect Children's School, Ibadan, Nigeria. Soteria Trust raised (through many individual sponsorships) and awarded Prospect Children's School educational scholarships totalling £13,144. At Prospect 76 children are sponsored through individual sponsorships.

Rescuing Children, Nigeria: Soteria Trust provides schooling at New Life School in Ibadan for 8 teenagers rescued from the dangerous North and from poverty. Once these and other children complete their secondary education, they will continue their education at the Soteria Business School on scholarship with feeding and living in the dormitories.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained, if possible, at least to a level equivalent to between three and six months' expenditure. The trustees consider that the strength of the trust is the large number of regular (small) monthly gifts by bankers' order. The trust is not generally relying on large donations, which would make the trust more vulnerable.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

The Soteria Business School in Africa needs more than £53,000 per year to operate properly. Soteria Trust manages the financial giving to the school in Africa carefully throughout the year. Soteria Trust needs **new partners**. Historically large one-off gifts to Soteria Trust for the school has been and continues to be vital to the school being established and continuing.

The Soteria Trust teams, sometimes with professional volunteers each year to the Soteria School is a key factor to the well-being and success of the school.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Anthony Mellows	
Position (eg Secretary, Chair, etc)	Chairman	
Date	16/03/2023	



Soteria Trust			Charity No (if any)	1040766	CC17a
Annual accounts for the period					
Period start date	01/02/2022	To	Period end date	31/01/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted income funds			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	69,908	90,926		160,834	154,340
Charitable activities	S02	535			535	590
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	70,443	90,926	-	161,369	154,930
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	86,590	67,535	-	154,125	158,836
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	86,590	67,535	-	154,125	158,836
Net income/(expenditure) before investment gains/(losses)						
	S13	- 16,147	23,391	-	7,244	- 3,906
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 16,147	23,391	-	7,244	- 3,906
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	19,172	- 19,172	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	3,025	4,219	-	7,244	- 3,906
Reconciliation of funds:						
Total funds brought forward	S21	319,192	420,766	-	739,958	452,955
Total funds carried forward	S22	322,217	424,985	-	747,202	739,958

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
Fixed assets								
Intangible assets	(Note 15)	B01	-	-	-	-	-	
Tangible assets	(Note 14)	B02	107,019	290,909	-	397,928	398,080	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	107,019	290,909	-	397,928	398,080	
Current assets								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07			-	-	-	
Investments	(Note 17.4)	B08			-	-	-	
Cash at bank and in hand	(Note 24)	B09	216,030	134,076	-	350,106	342,984	
Total current assets		B10	216,030	134,076	-	350,106	342,984	
Creditors: amounts falling due within one year								
	(Note 20)	B11	832	-	-	832	1,106	
Net current assets/(liabilities)		B12	215,198	134,076	-	349,274	341,878	
Total assets less current liabilities		B13	322,217	424,985	-	747,202	739,958	
Creditors: amounts falling due after one year								
	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-	
Total net assets or liabilities		B16	322,217	424,985	-	747,202	739,958	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		424,985		424,985	420,766	
Unrestricted funds		B19	322,217		-	322,217	319,192	
Revaluation reserve		B20				-		
Total funds		B21	322,217	424,985	-	747,202	739,958	
Signed by one or two trustees on behalf of all the trustees			Signature			Print Name		Date of approval dd/mm/yyyy
						M. MELLOWS		

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ✓	No 	N/a
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ✓	No 	N/a
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ✓	No 	N/a
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes 	No 	N/a ✓
Government grants	The charity has received government grants in the reporting period	Yes 	No ✓	N/a
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ✓	No 	N/a
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes 	No 	N/a ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes 	No 	N/a ✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes 	No 	N/a ✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes 	No 	N/a ✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes 	No 	N/a ✓
Support costs	The charity has incurred expenditure on support costs.	Yes 	No ✓	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes 	No 	N/a ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes 	No 	N/a ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes 	No 	N/a ✓

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts	60,027	78,059	-	138,086	132,401
	Gift Aid	9,881	12,867	-	22,748	21,939
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		69,908	90,926	-	160,834	154,340
Charitable activities:	Book Sales	535	-	-	535	590
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		535	-	-	535	590
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		70,443	90,926	-	161,369	154,930

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5	Donated goods, facilities and services
--------	--

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities		86,590	67,535	-	154,125	158,836
				-	-	-
				-	-	-
				-	-	-
	Total expenditure on charitable activities			-	154,125	158,836
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		-		-	154,125	158,836

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	64,679	62,451
Social security costs	167	155
Pension costs (defined contribution scheme)	3,048	3,048
Other employee benefits	-	-
Total staff costs	67,894	65,654

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	NONE
£70,000 to £79,999	NONE
£80,000 to £89,999	NONE
£90,000 to £99,999	NONE
£100,000 to £109,999	NONE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Section C**Notes to the accounts****(cont)**

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C**Notes to the accounts****(cont)****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	105,000	-	-	25,324	130,324
Additions	-	290,909	-	482	291,391
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	105,000	290,909	-	25,806	421,715

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%	25%	
At beginning of the year	-	-	-	23,153	23,153	
Disposals	-	-	-			
Depreciation	-	-	-	634	634	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	23,787	23,787	

14.3 Net book value

Net book value at the beginning of the year	105,000	-	-	2,171	107,171
Net book value at the end of the year	105,000	290,909	-	2,019	397,928

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	
<i>the name of independent valuer, if applicable</i>	
<i>the methods applied and significant assumptions</i>	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	

14.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C**Notes to the accounts****Note 15****Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

** The "transfers" row is for movements between fixed asset categories.*

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--	--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
0	-
-	-
0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	832	1,106	-	-
Other creditors	-	-	-	-
Total	832	1,106	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Section C	Notes to the accounts	(cont)
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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
350,106	342,984
-	-
350,106	342,984

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

--

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	930	22,254	- 16,679	- 5,533	-	972
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	93,335	31,232	- 13,144	- 7,740	-	103,683
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	7,641	11,483	- 7,867	-	-	11,257
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	27,951	25,957	- 29,845	- 5,899	-	18,164
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			129,857	90,926	- 67,535	- 19,172	-	134,076

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at Soteria Business School Nigeria	- 5,364	22,377	- 10,504	- 5,579	-	930
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	86,058	30,824	- 15,965	- 7,582	-	93,335
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	8,029	9,960	- 10,348	-	-	7,641
Soteria Business College	R	Sponsoring staff and operating costs in Nigeria	41,725	27,388	- 36,007	- 5,155	-	27,951
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			130,448	90,549	- 72,824	- 18,316	-	129,857

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Sponsors agree 25% of donations are to be set against administration costs	19,172
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Soteria Trust

On accounts for the year
ended

31st January 2023

Charity no.:
1040766

Company no.:

Set out on pages

SOFA, B SHEET, Sheets N1 – N29 of CC17a

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 01/ 2023**.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

SOTERIA TRUST

England & Wales - Charity number 1040766

Accounts



Trustees' Annual Report for the period

From		Period start date			To		Period end date		
		Day	Month	Year			Day	Month	Year
		01	02	21			31	01	22

Section A Reference and administration details

Charity name Soteria Trust

Other names charity is known by

Registered charity number (if any) 1040766

Charity's principal address Soteria Trust

39 North Street

Emsworth, Hampshire

Postcode

PO10 7DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Mellows	Chair		
2	Robin Kemp			
3	Andreas Economides			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Charitable Trust Deed

How the charity is constituted
(eg. trust, association, company)

Trust (Reg. Charitable Trust)

Trustee selection methods
(eg. appointed by, elected by)

Appointed by Director (A. Economides) and two Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Soteria Trust staff consists of the founding director, 1 full-time administrator/PA, 1 part-time administrator, accounts manager (1 day/week). Soteria uses voluntary workers as and when needed and occasionally seeks professional advice. The trustees delegate the day to day running of the charity to the director and meet regularly. New trustees to be appointed in the future are required to contribute in three specific areas: work, wisdom and wealth (directly and/or indirectly).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives: the advancement of the Christian faith and religious/moral education and the provision of charitable works in the UK and abroad. The provision of educational scholarships and sponsorships to the poor to secure employment. The provision or maintenance of schools or colleges.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Andy Economides spoke and trained at 'events' across the UK and overseas. Throughout the year Soteria Trust continued to oversee the development of the Soteria Business School in Ibadan, Nigeria, West Africa.

Public Benefit: Soteria Trust operates for public benefit through;

1. Teaching at Christian church services and events in the UK and overseas.
2. Training in Christian discipleship, outreach and mentoring church leaders in the UK.
3. Provision of a secretarial and business school at Ibadan, Nigeria, targeted especially at needy young people.
4. Provision of children's sponsorships at Prospect School, Ibadan, Nigeria and Scholarships at the Soteria Business School, Ibadan.

All events and church services are open to anyone to attend, and although voluntary collections are taken at some services, donations are not compulsory. An honorarium or fee is usually charged for Soteria's attendance at training events, designed to contribute towards the Trust's costs. No admission fees are charged to participants for attendance at such events, and the fee is paid directly by the sponsoring body. The business school in Nigeria does charge individual fees for education and in some cases provision of accommodation and food. However, these fees are low by comparison with fees charged by similar institutions in Ibadan, and some scholarships are awarded to students who could not otherwise afford the fees, with the scholarships funded mostly by UK donors.

The Trustees are not aware of any harm caused by the Trust which needs to be balanced against benefits. The Trustees have had regard to the guidance on public benefit published by the Charity Commission.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grant-making policy: Soteria provides for its own charitable works and as such does not encourage others to apply for grants. However, grants are considered by the director. Educational scholarships/sponsorships or other requests for help is asked for mainly from abroad to the director for a decision and is at his discretion. The director may consult the trustees for advice.

Specific investment powers: The Trust Deed allows trustees investment powers as written in section 4.2 of the Deed: *Power to invest, and vary the investment of, any money for the time being comprised in the Trust as the Trustees think fit and investments shall be taken to include the laying money for or towards the alteration, improvement, repair or decoration of the property, the acquisition of assets which do not produce income and the purchase of property with a view to its being used for any charitable purposes.*

Summary of the main achievements of the charity during the year

Soteria Trust completed an extensive charity trip to **Ibadan, Nigeria** (25 Sept – 17 October) to contribute and impact the three educational projects, Soteria Business School (SBS) and Soteria Church. Andy Economides spoke at various meetings and Soteria launched the Soteria Word and Spirit Gatherings once a month often with visiting speakers.

New Books: Two books, *'Restored and Revived'* and *'He Hates or God Hates~ Malachi 2:16'* were published in March.

New Gatherings: Soteria Word and Spirit Gatherings were held monthly (St James Church Hall, Emsworth) from July with guest speaker Rev Anthony Chamberlain. Other gatherings followed with guest speakers Rev Simon Allaby and Rev Tim Saiet.

Speaking Engagements: Andy Economides spoke at churches/events in the following places: St James Church, Emsworth (4), Hambledon Methodist (2), Waltham Chase Methodist, and at the Soteria Gatherings. Andy Economides gave three talks at the Philo Associates Retreat in September.

Soteria Staff: Mr. Olalekan Adejumo works full-time as Administrator/PA for Soteria. He manages the sponsorship programme and liaises with the Soteria staff and projects in Nigeria.

Soteria Charity Trip to Nigeria: Revd Andy Economides and Olalekan Adejumo completed a Soteria Trust three-week charity trip to Ibadan, Nigeria from 25 September 2021. Olalekan, Andy, and the SBS staff spent extensive time at Prospect School with the sponsored children reading letters from their UK sponsors and replying. On return to the UK, the replies were posted to their sponsors in the UK.

In Nigeria, parents and children were interviewed and consequently awarded 20 new scholarships for children to attend Prospect School. Three mini-PCs and a screen projector for SBS were taken in suitcases for SBS. Andy Economides spoke at various churches, SBS, and a secondary school.

SBS Building Works: The **school entrance** was repositioned to facilitate safely for vehicles and people entering and leaving. **New male and female school toilets and wash hand basins** with improved plumbing were installed.

Sponsorship Programme: Soteria Trust provides schooling to Nigerian children from 4-18 years and scholarships for young people 16-30 to study at SBS. Soteria Trust also sponsors the 28 staff at the Soteria School. All three different programmes are provided for by individuals that give each month to Soteria Trust. The programmes are growing.

Soteria Business School (SBS): Soteria Trust provided many sponsorships for needy young people (costing £10,072) to study at the Soteria Business School (SBS), Ibadan to gain qualifications to secure employment and/or further study. 85% of the student population were on scholarship. SBS has 28 staff funded from UK sponsors. Soteria Trust fundraised £4,600 from UK donors and supporters to renew the Soteria School toilet blocks. SBS is affiliated to Chichester College. SBS also runs ATS1, 2, 3 and sponsorships are awarded each year. Soteria Trust's objectives for the SBS in Africa is to run and develop the school resulting in needy young people receiving sponsorships. This is being achieved. Soteria Trust donated £36,007 for operational costs to do this.

Prospect Children's School, Ibadan, Nigeria. Soteria Trust raised (through many individual sponsorships) and awarded Prospect Children's School educational scholarships totalling £15,965. At Prospect 78 children are sponsored through individual sponsorships.

Rescuing Children, Nigeria: Soteria Trust provides schooling at New Life School in Ibadan for 8 teenagers rescued from the dangerous North and from poverty. Once these and other children complete their secondary education they will continue their education at the Soteria Business School on scholarship with feeding and living in the dormitories.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained, if possible, at least to a level equivalent to between three and six months' expenditure. The trustees consider that the strength of the trust is the large number of regular (small) monthly gifts by bankers' order. The trust is not generally relying on large donations, which would make the trust more vulnerable.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

The Soteria Business School in Africa needs more than £40,000 per year to operate properly. Soteria Trust manages the financial giving to the school in Africa carefully throughout the year. Soteria Trust needs **new partners**. Historically large one-off gifts to Soteria Trust for the school has been and continues to be vital to the school being established and continuing.

The Soteria Trust teams, often with professional volunteers each year to the Soteria School is a key factor to the well-being and success of the school.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Anthony Mellows	
Position (eg Secretary, Chair, etc)	Chairman	
Date	11/05/2022	



Soteria Trust			Charity No (if any)	1040766	CC17a
Annual accounts for the period					
Period start date	01/02/2021	To	Period end date	31/01/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted income funds			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	63,791	90,549		154,340	154,225
Charitable activities	S02	590			590	669
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	64,381	90,549	-	154,930	154,894
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	86,012	72,824	-	158,836	109,253
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	86,012	72,824	-	158,836	109,253
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 21,631	17,725	-	- 3,906	45,641
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 21,631	17,725	-	- 3,906	45,641
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	18,316	- 18,316	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	290,909	-	290,909	-
Net movement in funds	S20	- 3,315	290,318	-	287,003	45,641
Reconciliation of funds:						
Total funds brought forward	S21	322,507	130,448	-	452,955	407,314
Total funds carried forward	S22	319,192	420,766	-	739,958	452,955

Section B Balance sheet

		Guidance Notes	Unrestricted	Restricted	Endowment	Total this	Total last
			funds	income	funds	year	year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	107,171	290,909	-	398,080	107,730
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	107,171	290,909	-	398,080	107,730
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07			-	-	-
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	213,127	129,857	-	342,984	345,356
Total current assets		B10	213,127	129,857	-	342,984	345,356
Creditors: amounts falling due within one year	(Note 20)	B11	1,106	-	-	1,106	131
Net current assets/(liabilities)		B12	212,021	129,857	-	341,878	345,225
Total assets less current liabilities		B13	319,192	420,766	-	739,958	452,955
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	319,192	420,766	-	739,958	452,955
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		420,766		420,766	130,448
Unrestricted funds		B19	319,192		-	319,192	322,507
Revaluation reserve		B20				-	
Total funds		B21	319,192	420,766	-	739,958	452,955

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	M. MELLOWS	

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

--

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☐	No ☐	N/a ☒
Government grants	The charity has received government grants in the reporting period	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☐	No ☒	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☐	No ☐	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☐	No ☐	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☐	No ☐	N/a ☒

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	
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Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Analysis						
Donations and legacies:	Donations and gifts	54,723	77,678	-	132,401	134,410
	Gift Aid	9,068	12,871	-	21,939	19,815
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		63,791	90,549	-	154,340	154,225
Charitable activities:	Book Sales	590	-	-	590	669
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		590	-	-	590	669
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		64,381	90,549	-	154,930	154,894

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4	Analysis of receipts of government grants
--------	---

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities		86,012	72,824	-	158,836	109,253
				-	-	-
				-	-	-
	Total expenditure on charitable activities			-	158,836	109,253
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		-		-	158,836	109,253

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

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Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	62,451	54,885
Social security costs	155	146
Pension costs (defined contribution scheme)	3,048	4,416
Other employee benefits	-	-
Total staff costs	65,654	59,447

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	NONE
£70,000 to £79,999	NONE
£80,000 to £89,999	NONE
£90,000 to £99,999	NONE
£100,000 to £109,999	NONE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C**Notes to the accounts****(cont)****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	105,000	-	-	25,164	130,164
Additions	-	290,909	-	160	291,069
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	105,000	290,909	-	25,324	421,233

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	RB	RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%	25%	
At beginning of the year	-	-	-	22,434	22,434	
Disposals	-	-	-			
Depreciation	-	-	-	719	719	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	23,153	23,153	

14.3 Net book value

Net book value at the beginning of the year	105,000	-	-	2,730	107,730
Net book value at the end of the year	105,000	290,909	-	2,171	398,080

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C

Notes to the accounts

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

** The "transfers" row is for movements between fixed asset categories.*

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--	--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C
Notes to the accounts
(cont)
Note 17
Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.
Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

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Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
0	-
-	-
0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	1,106	131	-	-
Total	1,106	131	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
345,356	345,356
-	-
345,356	345,356

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at SBS in Nigeria*	- 5,364	22,377	- 10,504	- 5,579	-	930
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	86,058	30,824	- 15,965	- 7,582	-	93,335
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	8,029	9,960	- 10,348	-	-	7,641
Soteria Business College	R	Operating costs of the Business College and staff Nigeria	41,725	27,388	- 36,007	- 5,155	-	27,951
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			130,448	90,549	- 72,824	- 18,316	-	129,857

* SBS = Soteria Business College Ibadan Nigeria

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at SBS in Nigeria*	- 3,614	21,708	- 18,072	- 5,386	-	- 5,364
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	74,417	31,207	- 11,848	- 7,718	-	86,058
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	4,256	4,335	- 562	-	-	8,029
Soteria Business College	R	Operating costs of the Business College and staff Nigeria	23,721	26,700	- 3,894	- 4,802	-	41,725
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			98,780	83,950	- 34,376	- 17,906	-	130,448

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Sponsors agree 25% of donations are to be set against administration costs	18,316
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Charity Name
Soteria Trust

**On accounts for the year
ended**

31st January 2022

**Charity no.:
1040766**

Company no.:

Set out on pages

SOFA, B SHEET, Sheets N1 – N29 of CC17a

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 01/ 2022**.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

SOTERIA TRUST

England & Wales - Charity number 1040766

Accounts



Trustees' Annual Report for the period

From		Period start date			To		Period end date		
		Day	Month	Year			Day	Month	Year
		01	02	20			31	01	21

Section A Reference and administration details

Charity name Soteria Trust

Other names charity is known by

Registered charity number (if any) 1040766

Charity's principal address Soteria Trust

39 North Street

Emsworth, Hampshire

Postcode

PO10 7DA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Mellows	Chair		
2	Robin Kemp			
3	Martin Kitcatt		Resigned 19 th October 2020	
4	Andreas Economides		Appointed 19 th October 2020	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

--	--

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Charitable Trust Deed

How the charity is constituted
(eg. trust, association, company)

Trust (Reg. Charitable Trust)

Trustee selection methods
(eg. appointed by, elected by)

Appointed by Director (A. Economides) and two Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Soteria Trust staff consists of the founding director, 1 full-time administrator/PA, 2 part-time administrators, accounts manager (1 day/week). Soteria uses voluntary workers as and when needed and occasionally seeks professional advice. The trustees delegate the day to day running of the charity to the director and meet regularly. New trustees to be appointed in the future are required to contribute in three specific areas: work, wisdom and wealth (directly and/or indirectly).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives: the advancement of the Christian faith and religious/moral education and the provision of charitable works in the UK and abroad. The provision of educational scholarships and sponsorships to the poor to secure employment. The provision or maintenance of schools or colleges.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Andy Economides spoke and trained at 'events' across the UK and overseas. Throughout the year Soteria Trust continued to oversee the development of the Soteria Business School in Ibadan, Nigeria, West Africa.

Public Benefit: Soteria Trust operates for public benefit through;

1. Teaching at Christian church services and events in the UK and overseas.
2. Training in Christian discipleship, outreach and mentoring church leaders in the UK.
3. Provision of a secretarial and business school at Ibadan, Nigeria, targeted especially at needy young people.
4. Provision of children's sponsorships at Prospect School, Ibadan, Nigeria and Scholarships at the Soteria Business School, Ibadan.

All events and church services are open to anyone to attend, and although voluntary collections are taken at some services, donations are not compulsory. An honorarium or fee is usually charged for Soteria's attendance at training events, designed to contribute towards the Trust's costs. No admission fees are charged to participants for attendance at such events, and the fee is paid directly by the sponsoring body. The business school in Nigeria does charge individual fees for education and in some cases provision of accommodation and food. However these fees are low by comparison with fees charged by similar institutions in Ibadan, and some scholarships are awarded to students who could not otherwise afford the fees, with the scholarships funded mostly by UK donors.

The Trustees are not aware of any harm caused by the Trust which needs to be balanced against benefits. The Trustees have had regard to the guidance on public benefit published by the Charity Commission.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Grant-making policy: Soteria provides for its own charitable works and as such does not encourage others to apply for grants. However grants are considered by the director. Educational scholarships/sponsorships or other requests for help is asked for mainly from abroad to the director for a decision and is at his discretion. The director may consult the trustees for advice.

Specific investment powers: The Trust Deed allows trustees investment powers as written in section 4.2 of the Deed: *Power to invest, and vary the investment of, any money for the time being comprised in the Trust as the Trustees think fit and investments shall be taken to include the laying money for or towards the alteration, improvement, repair or decoration of the property, the acquisition of assets which do not produce income and the purchase of property with a view to its being used for any charitable purposes.*

Summary of the main achievements of the charity during the year

Soteria Trust completed an extensive charity trip to **Ibadan, Nigeria** (22nd Feb – 8th March) to develop, train and impact the three educational projects, Soteria Business School (SBS) and Soteria Church. Andy Economides spoke live at eight live meetings during the covid-19 pandemic and many Zoom meetings for churches or organisations. Andy Economides was the leader of an Alpha-Course for St James, Emsworth.

New Books: Two books, *‘Restored and Revived’* and *‘He Hates or God Hates~ Malachi 2:16’* were written by Andy Economides from November and beyond January 2021. These were completed in March 2021.

New Staff: Mr. Olalekan Adejumo was appointed a full-time administrator/PA on the 1st June 2020. He has responsibility for liaising with the people and projects in Nigeria and assisting Soteria Trust and Andy in fulfilling the purpose and vision of the charity. Olalekan was schooled at Prospect and SBS, Nigeria.

Speaking Engagements: Andy Economides spoke live at churches/events in the following places: Swanfield Chapel- Chichester, a few times at St James or Thomas a Becket- Emsworth, three times at Waltham Chase Methodist, and Church of the Good Shepherd – Waterloooville. Andy spoke at various meetings using Zoom including St James, Hambledon Methodist, a Nigerian conference hosted in Ibadan (Nigeria) and a ‘Filling Station,’ Weald.

Soteria Charity Trip to Nigeria: Revd Andy Economides and Revd Everton McLeod, the part-time administrator at Soteria, completed a Soteria Trust mission to Ibadan, Nigeria for two weeks from the 22nd of February 2020. Andy, Everton, and the SBS staff spent extensive time at Prospect School and SBS with sponsored children and young people reading letters from their UK sponsors and replying. Parents and children were interviewed and consequently awarded seven new scholarships for children to attend Prospect. Three mini-PC’s were taken in suitcases for SBS. Four students were baptised. Andy and Everton spoke 20 times at SBS assemblies, Sunday services, secondary schools and SBS Bible studies. A two-day conference was held at the University of Ibadan with guest speakers, Andy and Everton.

Sponsorship Programme: Soteria Trust provides schooling to Nigerian children from 4-18 years and scholarships for young people 16-30 to study at SBS. Soteria Trust also sponsors the 28 staff at the Soteria School. All three different programmes are provided for by individuals that give each month to Soteria Trust. The programmes are growing.

Soteria Business School (SBS): Soteria Trust provided many sponsorships for needy young people (costing £18,072) to study at the Soteria Business School (SBS), Ibadan to gain qualifications to secure employment and/or further study. 85% of the student population were on scholarship. SBS has 28 staff funded from UK sponsors. Soteria Trust fundraised £4,600 from UK donors and supporters to renew the Soteria School toilet blocks. SBS is affiliated to Chichester College. SBS also runs ATS1, 2, 3 and sponsorships are awarded each year. Soteria Trust’s objectives for the SBS in Africa is to run and develop the school resulting in needy young people receiving sponsorships. This is being achieved. Soteria Trust donated £3,894 for operational costs to do this.

Prospect Children’s School, Ibadan, Nigeria. Soteria Trust raised (through many individual sponsorships) and awarded Prospect Children’s School educational scholarships totalling £11,848. At Prospect 78 children are sponsored through individual sponsorships.

Rescuing Children, Nigeria: Soteria Trust provides schooling at New Life School in Ibadan for 8 teenagers rescued from the dangerous North and from poverty. Once these and other children complete their secondary education they will continue their education at the Soteria Business School on scholarship with feeding and living in the dormitories.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained, if possible, at least to a level equivalent to between three and six months' expenditure. The trustees consider that the strength of the trust is the large number of regular (small) monthly gifts by bankers order. The trust is not generally relying on large donations, which would make the trust more vulnerable.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

The Soteria Business School in Africa needs more than £40,000 per year to operate properly. Soteria Trust manages the financial giving to the school in Africa carefully throughout the year. Soteria Trust needs **new partners**. Historically large one-off gifts to Soteria Trust for the school has been and continues to be vital to the school being established and continuing.

The Soteria Trust teams, often with professional volunteers each year to the Soteria School is a key factor to the well-being and success of the school.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date



Soteria Trust			Charity No (if any)	1040766	CC17a
Annual accounts for the period					
Period start date	01/02/2020	To	Period end date	31/01/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted income funds			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	70,275	83,950		154,225	156,054
Charitable activities	S02	669			669	678
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	70,944	83,950	-	154,894	156,732
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	74,877	34,376	-	109,253	143,127
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	74,877	34,376	-	109,253	143,127
Net income/(expenditure) before investment gains/(losses)						
	S13	- 3,933	49,574	-	45,641	13,605
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 3,933	49,574	-	45,641	13,605
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	17,906	- 17,906	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	13,973	31,668	-	45,641	13,605
Reconciliation of funds:						
Total funds brought forward	S21	308,534	98,780	-	407,314	393,709
Total funds carried forward	S22	322,507	130,448	-	452,955	407,314

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
			£	£	£	£		
			F01	F02	F03	F04	F05	
Fixed assets								
Intangible assets	(Note 15)	B01	-	-	-	-	-	
Tangible assets	(Note 14)	B02		107,730	-	107,730	107,432	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	-	107,730	-	107,730	107,432	
Current assets								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07			-	-	3,004	
Investments	(Note 17.4)	B08			-	-	-	
Cash at bank and in hand	(Note 24)	B09	214,910	130,446	-	345,356	298,180	
Total current assets		B10	214,910	130,446	-	345,356	301,184	
Creditors: amounts falling due within one year								
	(Note 20)	B11	131	-	-	131	1,302	
Net current assets/(liabilities)		B12	214,779	130,446	-	345,225	299,882	
Total assets less current liabilities		B13	214,779	238,176	-	452,955	407,314	
Creditors: amounts falling due after one year								
	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-	
Total net assets or liabilities		B16	214,779	238,176	-	452,955	407,314	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-			-	-	
Restricted income funds	(Note 27)	B18		130,448		130,448	98,780	
Unrestricted funds		B19	322,507		-	322,507	308,534	
Revaluation reserve		B20				-		
Total funds		B21	322,507	130,448	-	452,955	407,314	
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy	
					M. MELLOWS			

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☐	No ☐	N/a ☒
Government grants	The charity has received government grants in the reporting period	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☐	No ☒	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☐	No ☐	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☐	No ☐	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☐	No ☐	N/a ☒

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts	61,166	73,244	-	134,410	135,192
	Gift Aid	9,109	10,706	-	19,815	20,862
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		70,275	83,950	-	154,225	156,054
Charitable activities:	Book Sales	669	-	-	669	678
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		669	-	-	669	678
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		70,944	83,950	-	154,894	156,732

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5	Donated goods, facilities and services
--------	--

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities		74,877	34,376	-	109,253	143,127
				-	-	-
				-	-	-
				-	-	-
	Total expenditure on charitable activities			-	109,253	143,127
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		-		-	109,253	143,127

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	54,885	47,875
Social security costs	146	- 1,708
Pension costs (defined contribution scheme)	4,416	6,360
Other employee benefits	-	-
Total staff costs	59,447	52,527

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	NONE
£70,000 to £79,999	NONE
£80,000 to £89,999	NONE
£90,000 to £99,999	NONE
£100,000 to £109,999	NONE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	2
Governance	-	-
Other	-	-
Total	3	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Section C**Notes to the accounts****(cont)**

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C**Notes to the accounts****(cont)****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	105,000	-	-	24,007	129,007
Additions	-	-	-	1,157	1,157
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	105,000	-	-	25,164	130,164

14.2 Depreciation and impairments

	Depreciation Expense					Straight Line ("SL") or Reducing Balance ("RB")
	**Basis	SL or RB	SL or RB	SL or RB	RB	RB
	** Rate				25%	25%
At beginning of the year		-	-	-	21,575	21,575
Disposals		-	-	-	-	-
Depreciation		-	-	-	859	859
Impairment		-	-	-	-	-
Transfers*		-	-	-	-	-
At end of the year		-	-	-	22,434	22,434

14.3 Net book value

Net book value at the beginning of the year	105,000	-	-	1,615	107,432
Net book value at the end of the year	105,000	-	-	2,432	107,730

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--	--

14.5 Revaluation

14.5 Revaluation
If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

please provide:

the name of independent valuer, if applicable

--	--

the methods applied and significant assumptions

--	--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--	--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C**Notes to the accounts****Note 15****Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

** The "transfers" row is for movements between fixed asset categories.*

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--	--

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

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Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
0	3,004
-	-
0	3,004

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	131	1,302	-	-
Total	131	1,302	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

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22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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Section C	Notes to the accounts	(cont)
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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
345,356	298,180
-	-
345,356	298,180

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

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25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at SBS in Nigeria*	- 3,614	21,708	- 18,072	- 5,386	-	- 5,364
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	74,417	31,207	- 11,848	- 7,718	-	86,058
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	4,256	4,335	- 562	-	-	8,029
Soteria Business College	R	Operating costs of the Business College and staff Nigeria	23,721	26,699	- 3,894	- 4,802	-	41,724
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			98,780	83,949	- 34,376	- 17,906	-	130,447

* SBS = Soteria Business College Ibadan Nigeria

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
SBS Sponsorship	R	Sponsoring Young Adults at SBS in Nigeria	- 4,195	23,478	- 17,027	- 5,870	-	- 3,614
Prospect Sponsorship	R	Sponsoring vulnerable young children in Education in Nigeria	63,901	32,043	- 13,516	- 8,011	-	74,417
Overseas Missions	R	To cover the cost of teams on short-term missions Nigeria	5,406	7,674	- 8,824	-	-	4,256
Soteria Business College	R	Operating costs of the Business College and staff Nigeria	35,070	32,677	- 38,882	- 5,144	-	23,721
		and at SBC: New Diploma (NID) and accounting courses	-	-	-	-	-	-
		development, New gutter system on college with repairs to	-	-	-	-	-	-
		building and painting	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			100,182	95,872	- 78,249	- 19,025	-	98,780

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Sponsors agree 25% of donations are to be set against administration costs	17,906
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name
Soteria Trust

On accounts for the year
ended

31st January 2021

Charity no.:
1040766

Company no.:

Set out on pages

SOFA, B SHEET, Sheets N1 – N29 of CC17a

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 01/ 2021**.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.