



| | | | |
|--------------------------------|-----------|---------------------|----------------------------|
| The Nchima Trust | | Charity No (if any) | 1072974 |
| Annual accounts for the period | | | |
| Period start date | May 1, 20 | To | Period end date Apr 30, 21 |

Section A Statement of financial activities

The Nchima Trust Statement of Financial Activities 30th April 2021

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies
Charitable activities
Other trading activities
Investments
Separate material item of income
Other

Total

Note
3

| Unrestricted funds 2021 | Restricted income funds 2021 | Endowment funds 2021 | Total funds 2021 | Prior year funds 2020 |
|----------------------------|------------------------------------|-------------------------|---------------------|--------------------------|
| £ | £ | £ | £ | £ |
| | | | | |
| 6,931 | - | - | 6,931 | 4,516 |
| 80 | - | - | 80 | 50 |
| - | - | - | - | - |
| 24,366 | - | - | 24,366 | 47,931 |
| 483 | - | - | 483 | 15 |
| - | - | - | - | - |
| 31,861 | - | - | 31,861 | 52,512 |

Resources expended (Note 6)

Expenditure on:

Raising funds
Charitable activities
Separate material item of expense
Other

Total

6

| | | | | |
|--------|---|---|--------|--------|
| 548 | - | - | 548 | 724 |
| 51,652 | - | - | 51,652 | 71,478 |
| - | - | - | - | - |
| 4,104 | - | - | 4,104 | 5,164 |
| 56,303 | - | - | 56,303 | 77,366 |

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Adjustment to Reserves

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

17.7

| | | | | |
|----------|---|---|----------|----------|
| (24,442) | - | - | (24,442) | (24,854) |
| 66,452 | - | - | 66,452 | (65,158) |
| 42,010 | - | - | 42,010 | (90,012) |
| - | - | - | - | - |
| - | - | - | - | - |

8.1,a,b.

| | | | | |
|---------|---|---------|---------|----------|
| | - | - | - | |
| - | - | - | - | |
| 42,010 | - | - | 42,010 | (90,012) |
| 8,065 | | - | 8,065 | 3,826 |
| - | - | - | - | - |
| 211,908 | - | 588,731 | 800,639 | 886,826 |
| 261,983 | - | 588,731 | 850,714 | 800,640 |

| Section B | | Balance sheet | | | | | |
|---|------|---------------|-------------------------------|------------------------------------|----------------------------|----------------------------|--------------------------------|
| The Nchima Trust Balance Sheet 30th April 2021 | | | Unrestricted funds 2021 | Restricted income funds 2021 | Endowment funds 2021 | Total this year 2021 | Total last year 2020 |
| | | | £ | £ | £ | £ | £ |
| Fixed assets | Note | | | | | | |
| Intangible assets | n/a | - | - | - | - | - | - |
| Tangible assets | n/a | - | - | - | - | - | - |
| Heritage assets | n/a | - | - | - | - | - | - |
| Investments | 17.1 | 754,461 | - | - | 754,461 | 425,962 | |
| Total fixed assets | | 754,461 | - | - | 754,461 | 425,962 | |
| Current assets | | | | | | | |
| Stocks | n/a | - | - | - | - | - | - |
| Debtors | 19 | 47,909 | - | - | 47,909 | 356,242 | |
| Investments | n/a | - | - | - | - | - | - |
| Cash at bank and in hand | 24 | 38,463 | - | - | 38,463 | 18,736 | |
| Total current assets | | 86,372 | - | - | 86,372 | 374,978 | |
| Creditors: amounts falling due within one year | | 20.1 | (9,881) | - | - | 9,881 | 300 |
| Net current assets/(liabilities) | | | 96,253 | - | - | 96,253 | 374,678 |
| Total assets less current liabilities | | | 850,714 | - | - | 850,714 | 800,640 |
| Creditors: amounts falling due after one year | | n/a | - | - | - | - | - |
| Provisions for liabilities | | | - | - | - | - | - |
| Total net assets or liabilities | | | 850,714 | - | - | 850,714 | 800,640 |
| Funds of the Charity | | 27.1/2 | | | | | |
| Endowment funds | | - | | 588,731 | 588,731 | 588,731 | |
| Restricted income funds | | - | - | - | - | - | |
| Unrestricted funds | | (97,340) | - | - | (97,340) | (80,962) | |
| Revaluation reserve | | 359,324 | - | - | 359,324 | 292,871 | |
| Total funds | | | 261,983 | - | 588,731 | 850,714 | 800,640 |
| Signed by one or two trustees on behalf of all the trustees | | | Signature | | Print Name | | Date of approval dd/mm/yyyy |
| | | | | | | | |
| | | | | | | | |

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;

The Trustees have reasonable confidence that the charity has sufficient funds to continue as a going concern

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

Not Applicable

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.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

Changes notified in 2019-20 accounts. No changes in this Accounting Period

| | |
|---|------------------------|
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | Note Applicable |
| <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> | Not Applicable |

1.4 Changes to accounting estimates

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

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|--|-----------------------|
| <i>(i) the nature of any changes;</i> | Not Applicable |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | Not Applicable |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | Not Applicable |

1.5 Material prior year errors

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

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|--|-----------------------|
| <i>(i) the nature of the prior period error;</i> | Not Applicable |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | Not Applicable |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | Not Applicable |

Section C**Notes to the accounts****Note 2****Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of the Act and the relevant provisions of the Companies Act 2006 are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERAL PRACTICE

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

Changes and reconciliation

Reconciliation of funds per previous GAAP to funds determined under FRS2102

Reconciliation of Equity

£

£

Fund balances as previously stated

Adjustments:

Derecognition: Agency Funds, Creditors

(Refer to Note 8)

Fund balance as restated

-

-

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) determined under FRS2102

Year Ended

31 Apr 2019

£

Net income/(expenditure) as previously stated

Adjustments:

Previous period net income/(expenditure) as restated

(cont)

f FRS102, requires 3 reconciliations to be presented, if all

/ ACCEPTED ACCOUNTING PRACTICE

ns were provided with 2019-20 accounts.

RS 102

income/(net expenditure) under FRS 102

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied. If a different or additional policy has been adopted then this is

| | |
|--|--|
| Recognition of income | <p>These are included in the Statement of Financial Position when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the asset it is more likely than not that the charity will receive the asset the monetary value can be measured reliably |
| Offsetting | <p>There has been no offsetting of assets and liabilities or permitted by the FRS 102.</p> |
| Grants and donations | <p>Grants and donations are only recognised when the recognition criteria are met (5.1.1).</p> |
| Legacies | <p>In the case of performance related legacies, the charity only recognises the legacy when the performance condition has been met.</p> <p>Legacies are included in the Statement of Financial Position when the charity has been granted probate, the executor of the estate has accepted the legacy and any conditions attached to the legacy have been met.</p> |
| Government grants | <p>The charity has received government grants.</p> |
| Tax reclaims on donations and gifts | <p>Gift Aid receivable is included in the Statement of Financial Position. Any Gift Aid amount recovered is treated as an addition to the income of the charity. The terms of the appeal have specified that the charity is entitled to the Gift Aid.</p> |
| Contractual income and performance related grants | <p>This is only included in the Statement of Financial Position when the charity has provided the services or met the performance conditions.</p> |
| Donated goods | <p>Donated goods are measured at fair value (unless impracticable) at the date of receipt (or date of exchange if exchanged) unless impracticable.</p> <p>The cost of any stock of goods donated is the fair value of those gifts at the date of receipt. In the reporting period in which the goods are sold, the expense at the carrying amount is recognised.</p> <p>Donated goods for resale are measured at the expected proceeds from sale, less expected costs of sale, from other trading activities' worksheet. On its sale the value of the goods is recognised in the 'activities' and the proceeds from the sale are recognised in the 'activities'.</p> <p>Goods donated for on-going use are measured at fair value and included in the SoFA as inventory.</p> |

| | |
|--|--|
| | Gifts in kind for use by the charity when receivable. |
| Donated services and facilities | Donated services and facilities where the gift to the charity provided the income with an equivalent amount heading in the SOFA. |
| Support costs | The charity has incurred expenditure |
| Volunteer help | The value of any voluntary help in the trustees' annual report. |
| Income from interest, royalties and dividends | This is included in the account and be measured reliably. |
| Income from membership subscriptions | Membership subscriptions received and Legacies. |
| | Membership subscriptions where benefits are recognised as income from charitable activities |
| Settlement of insurance claims | Insurance claims are only included if criteria are met (5.10 to 5.12) and income in the SoFA. |
| Investment gains and losses | This includes any realised or any gain or loss resulting from the year. |

2.3 EXPENDITURE AND LIABILITIES

| | |
|--|---|
| Liability recognition | Liabilities are recognised where constructive obligation commitment obligation can be measured reliably |
| Governance and support costs | Support costs have been allocated. Governance costs comprise expenditure on compliance with regulation and support costs include central categories on a basis consistent by floor areas, or per capita, etc. |
| Grants with performance conditions | Where the charity gives a grant for a service or output to be provided and the recipient of the grant has provided |
| Grants payable without performance conditions | Where there are no conditions realistically avoid the commitment recognised. |
| Redundancy cost | The charity made no redundancy cost |

| | |
|------------------------------------|---|
| Deferred income | No material item of deferred income |
| Creditors | The charity has creditors which are measured at the best estimate of the amount to be paid at the reporting date |
| Provisions for liabilities | A liability is measured on recognition at the best estimate of the amount to be paid at the reporting date |
| Basic financial instruments | The charity accounts for basic financial instruments in accordance with paragraph 11.7 FRS102 SORP to 11.19, FRS102 SORP. |

2.4 ASSETS

| | |
|---|--|
| Tangible fixed assets for use by charity | <p>These are capitalised if they are expected to be used for more than 12 months.</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used as disclosed in the financial statements.</p> |
| Intangible fixed assets | <p>The charity has intangible fixed assets which do not have a physical substance but are identifiable and have legal rights. The amortisation rates and methods used as disclosed in the financial statements.</p> <p>They are valued at cost.</p> |
| Heritage assets | <p>The charity has heritage assets which are scientific, technological, geological or historical in nature and are maintained principally for their cultural interest.</p> <p>They are valued at cost.</p> |
| Investments | <p>Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are variable.</p> <p>Investments held for resale or with a maturity date of less than 1 year are measured at fair value.</p> |
| Stocks and work in progress | <p>Stocks held for sale as part of the charity's activities are measured at their realisable value.</p> <p>Goods or services provided as part of the charity's activities are measured at their fair value based on the service potential.</p> <p>Work in progress is valued at the best estimate of the amount to be received.</p> |
| Debtors | <p>Debtors (including trade debtors) are measured at the best estimate of the amount to be received after any discounts.</p> <p>The charity has investments in cash and cash equivalents with a maturity date of less than 12 months.</p> |

Current asset investments equivalents with a maturity of
equivalents with a maturity of
meet short term cash commit

They are valued at fair value

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

**In compliance with Note
derecognised in the Bala**

by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:

entitled to the resources;

that the trustees will receive the resources; and

be measured with sufficient reliability.

| Yes | No | N/a |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

of assets and liabilities, or income and expenses, unless required SORP or FRS 102.

| Yes | No | N/a |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

y included in the SoFA when the general income .10 to 5.12 FRS102 SORP).

| Yes | No | N/a |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

related grants, income must only be recognised to the extent the specified goods or services as entitlement to the grant licence related conditions are met (5.16 FRS 102 SORP).

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

SOFA when receipt is probable, that is, when there has ecutors have established that there are sufficient assets in attached to the legacy are either within the control of the

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

ernment grants in the reporting period

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

l in income when there is a valid declaration from the donor. ed on a donation is considered to be part of that gift and is same fund as the initial donation unless the donor or the cified otherwise.

| Yes | No | N/a |
|--------------------------|-------------------------------------|--------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

oFA once the charity has provided the related goods or nce related conditions.

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

d at fair value (the amount for which the asset could be al to do so.

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Is donated for distribution to beneficiaries is deemed to be the time of their receipt and they are recognised on receipt. ch the stocks are distributed, they are recognised as an int of the stocks at distribution.

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

measured at fair value on initial recognition, which is the less the expected costs of sale, and recognised in 'Income with the corresponding stock recognised in the balance of stock is charged against 'Income from other trading om sale are also recognised as 'Income from other trading

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

use by the charity are recognised as tangible fixed assets ncoming resources when receivable.

| Yes | No | N/a |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

arity are included in the SoFA as income from donations

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

s are included in the SOFA when received at the value of
l the value of the gift can be measured reliably.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

s that are consumed immediately are recognised as
ount recognised as an expense under the appropriate

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

nditure on support costs.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

elp received is not included in the accounts but is described

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

its when receipt is probable and the amount receivable can

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

ceived in the nature of a gift are recognised in Donations

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

rich gives a member the right to buy services or other
come earned from the provision of goods and services as
ies.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

luded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

unrealised gains or losses on the sale of investments and
n revaluing investments to market value at the end of the

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of the
with reasonable certainty.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

cated between governance costs and other support.
all costs involving public accountability of the charity and its
id good practice.

| Yes | No | N/a |
|-----|----|-----|
| | ✓ | |

functions and have been allocated to activity cost
ent with the use of resources, eg allocating property costs
staff costs by the time spent and other costs by their usage.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
ided the specified service or output.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

s attaching to the grant that enables the donor charity to
nent, a liability for the full funding obligation must be

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

incy payments during the reporting period.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

income has been included in the accounts.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

which are measured at settlement amounts less any trade

| Yes | No | N/a |
|-----|----|-----|
| | ✓ | |

on recognition at its historical cost and then subsequently
the amount of the amount required to settle the obligation at the

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

of financial instruments on initial recognition as per
IFP. Subsequent measurement is as per paragraphs 11.17

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

can be used for more than one year, and cost at least

☐

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

methods used are disclosed in note 9.2.

and assets, that is, non-monetary assets that do not have
identifiable and are controlled by the charity through custody
of rates and methods used are disclosed in note 9.5

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

assets, that is, non-monetary assets with historic, artistic,
physical or environmental qualities that are held and
for contribution to knowledge and culture. The depreciation
is disclosed in note 9.6.1.4.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

quoted shares, traded bonds and similar investments are
subsequently at fair value (their market value) at the year
applied to unlisted investments unless fair value cannot be
used it is measured at cost less impairment.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

or pending their sale and cash and cash equivalents with a
year are treated as current asset investments

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

if non-charitable trade are measured at the lower or cost or net

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

as part of a charitable activity are measured at net realisable value
if provided by items of stock.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

cost less any foreseeable loss that is likely to occur on the contract.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

assets and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
if or other consideration expected to be received.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | | |

which it holds for resale or pending their sale and cash and cash
for less than one year. These include cash on deposit and cash

| Yes | No | N/a |
|-----|----|-----|
|-----|----|-----|

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

except where they qualify as basic financial instruments.

| Yes | No | N/a |
|-----|----|-----|
| | | ✓ |

**8, funds received and paid in the capacity of an Agent (ie Creditors) have been
nce Sheet and SoFA with a compensating adjustment in the Reserves.**

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

Note 3 **Analysis of income**

| | | Unrestricted funds 2021 | Restricted income funds 2021 | Endowment funds 2021 | Total funds 2021 £ | Prior year 2020 £ |
|--|--|-------------------------------|------------------------------------|----------------------------|--------------------------|-------------------------|
| | Analysis | | | | | |
| Donations and legacies: | Donations and gifts | 6,640 | - | - | 6,640 | 4,035 |
| | Gift Aid | 291 | - | - | 291 | 481 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 6,931 | - | - | 6,931 | 4,516 |
| Charitable activities: | Card Sales | 80 | - | - | 80 | 50 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 80 | - | - | 80 | 50 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | 860 | - | - | 860 | 853 |
| | Dividend income | 23,506 | - | - | 23,506 | 46,823 |
| | Rental and leasing income | - | - | - | - | - |
| | VAT Refund | - | - | - | - | 255 |
| | Total | 24,366 | - | - | 24,366 | 47,931 |
| Separate material item of income: | Bank Interest Received | 33 | - | - | 33 | 15 |
| | Sale of Computers | 450 | - | - | 450 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | 483 | - | - | 483 | 15 |
| 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 | | 31,861 | - | - | 31,861 | 52,512 |

Other information:

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

Sundry Creditors (Passofundo and Medulawi) Balance = £16371 (o/s) excluded from SoFA and Balance Sheet per Note 8.

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

n/a

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

n/a

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

All items shown above are considered to be material.

Note 4 Analysis of receipts of government grants

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

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

| | This year | Last year |
|--|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | | |

| | This year | Last year |
|---|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | | |

Note 5 Donated goods, facilities and services

| | 2021 £ |
|-----------------|-----------|
| Seconded staff | - |
| Use of property | - |
| Other | - |
| | - |

| | 2021 | 202 |
|---|---|---|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | n/a | n/a |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | n/a` | n/a |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | 3 x volunteer Trustees 1 x volunteer Board Member/Secretary/ Adminstrator/Accounts 2 x volunteer Board Members 1 x volunteer - Database (Admin & Accounts) creation and maintenance. 1 x volunteer - Independent examiner | 3 x volunteer Trustees 1 x volunteer Board Merr Adminstrator/Accounts 3 volunteer Board Memb 1 x volunteer - Database creation and maintenanc 1 x volunteer - Independi |



2020
£

| |
|---|
| - |
| - |
| - |
| - |

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ber/Secretary/

ers
(Admin & Accounts)
e.
ent examiner

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

Note 6 **Analysis of expenditure**

| | 2021 | | | | 2020 | | | |
|---|----------------------------|------------------------------------|----------------------------|--------------------------|----------------------------|------------------------------------|-------------------------|--------------------------|
| | Unrestricted funds 2021 | Restricted income funds 2021 | Endowment funds 2021 | Total funds £ 2021 | Unrestricted funds 2020 | Restricted income funds 2020 | Endowment funds 2020 | Total funds £ 2020 |
| 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: | 548 | - | - | 548 | 724 | - | - | 724 |
| 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 | 548 | - | - | 548 | 724 | - | - | 724 |
| Expenditure on charitable activities: | | | | | | | | |
| Disbursements to Malawi | 51,652 | - | - | 51,652 | 66,478 | - | - | 66,478 |
| Grant - Project Tiyei | - | - | - | - | 5,000 | - | - | 5,000 |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 51,652 | - | - | 51,652 | 71,478 | - | - | 71,478 |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Bank Charges | 285 | - | - | 285 | 316 | - | - | 316 |
| Support Costs | 3,816 | - | - | 3,816 | 4,848 | - | - | 4,848 |
| Local Taxes | 3 | - | - | 3 | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | 4,104 | - | - | 4,104 | 5,164 | - | - | 5,164 |
| TOTAL EXPENDITURE | 56,303 | - | - | 56,303 | 77,366 | - | - | 77,366 |

Other information:

Analysis of expenditure on charitable activities

| | 2021 | | | | 2020 | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Disposal of funds | 52,199 | - | - | 52,199 | 67,202 | 5,000 | - | 72,202 |
| Other | - | - | 4,104 | 4,104 | - | - | 5,164 | 5,164 |
| | - | - | - | - | - | - | - | - |
| Total | 52,199 | - | 4,104 | 56,303 | 67,202 | 5,000 | 5,164 | 77,366 |

Note 7

Extraordinary items

N/A

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

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

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

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.

0/5

| Description/name of party | Related party (Yes or No) | Amount received | | Amount paid out | | Balance held at period end | |
|---------------------------|---------------------------|-----------------|---------------|-----------------|---------------|----------------------------|--------------|
| | | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| | | £ | £ | £ | £ | £ | £ |
| Medulawi | No | (12,332) | 14,519 | 14,984 | 10,998 | 2,651 | 5,289 |
| Passofundo | No | (24,721) | 18,620 | 5,698 | 18,315 | (19,023) | 3,018 |
| | | | 0 | | 0 | | 0 |
| | | | 0 | | 0 | | 0 |
| | | | 0 | | 0 | | 0 |
| Total | | (37,053) | 33,139 | 20,682 | 29,313 | (16,371) | 8,307 |

Medulawi and Passofundo sponsor students in Malawi. The Nchima Trust has an agreement with them to pay the school fees and other allowances of their sponsored students and recover the cost of doing so from them. In practice, the Trust's Administrator calculates the amounts to be paid to the appropriate schools and colleges for the forthcoming school year and notifies the two organisations of the amounts due. Payment from them is received into the Trust's UK bank ac and subsequently transferred to the Trust's Malawi based bank account for payment to the schools and/or students etc. No charges are made by the Trust for this service. The funds received from Passofundo and Medulawi are not part of the income or expenditure of the Trust. They are specifically for the payment of the school fees and allowances of sponsored, named students. These funds, in the context of SORP FRS 102 are regarded as Restricted Funds.

On receipt of funds into the UK bank Ac funds are credited to Creditors pending transfer to Malawi. At the end of each accounting period not all receipts have been transferred to Malawi. Balances remain (See Table 8.1 above) on the Balance Sheet. Please note that in compliance with the statement made at 8.1 above these balances have been removed from the Balance Sheet and a compensating adjustment has been made to the Reserves.

Table 8.1.a. is intended to show the movement on Reserves during the year including an adjustment for the balances shown in Table 8.1.

This year: 2021

| 8.1. a. RESERVES RECONCILIATION | Unrestricted Funds | | Restricted Funds | Endowment Funds | Total Funds | Total Funds |
|---|--------------------|------------|------------------|------------------|-------------|-------------|
| | Revenue Ac | Capital Ac | | Original Capital | | |
| | 2021 | 2021 | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ | £ | |
| Balance b/fwd. | (80,963) | 292,872 | - | 588,731 | 800,640 | 886,826 |
| Unrealised Gain/(Loss) on Investments. Market Value | | 67,573 | - | - | 67,573 | 1,121 |
| Reverse Prior Year Gain/Loss. Book Cost | | 1,121 | - | - | 1,121 | 52,830 |
| Gain/Loss on Sale of Investments | | - | - | - | - | 119,109 |
| Surplus/(Deficit) for the year | (24,441) | - | - | - | 24,441 | 24,854 |
| Adjustment: Restricted Funds Balance to Reserves | 8,064 | - | - | - | 8,064 | 3,826 |
| Balance c/fwd. (Restated) | (97,340) | 359,324 | - | 588,731 | 850,714 | 800,640 |

Last year: 2020

| 8.1. b. RESERVES RECONCILIATION | Unrestricted Funds | | Restricted Funds | Endowment Funds | Total Funds | Total Funds |
|---|--------------------|------------|------------------|------------------|-------------|-------------|
| | Revenue Ac | Capital Ac | | Original Capital | | |
| | 2020 | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ | £ |
| Balance b/fwd. | 59,174 | 238,921 | - | 588,731 | 886,826 | 938,355 |
| Unrealised Gain/(Loss) on Investments. Market Value | - | 1,121 | - | - | 1,121 | (52,830) |
| Reverse Prior Year Gain/Loss. Book Cost | - | 52,830 | - | - | 52,830 | - |
| Gain/Loss on Sale of Investments | (119,109) | - | - | - | (119,109) | - |
| Surplus/(Deficit) for the year | (24,854) | - | - | - | (24,854) | 1,301 |
| Adjustment: Restricted Funds Balance to Reserves | 3,826 | - | - | - | 3,826 | - |
| Balance c/fwd. (Restated) | (80,963) | 292,872 | - | 588,731 | 800,640 | 886,826 |

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 | |
|---------------------------|----------------------------|----------|
| | 2021 | 2020 |
| | £ | £ |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 9 Support Costs

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

Note: Support Costs are not analysed by Activity but are of interest to the various stakeholders of the charity.

| Support cost (examples) | 2021 | | | 2021 | | |
|----------------------------|--------------|-----------------|-----------------|-----------------|------------------|--|
| | £ | Activity 1 £ | Activity 2 £ | Activity 3 £ | Grand total £ | Basis of allocation (Describe method) |
| Admin & Equipt | 202 | - | - | - | 202 | n/a |
| IT & Tels | 604 | - | - | - | 604 | n/a |
| Local Taxes | - | - | - | - | - | n/a |
| Volunteers: Allices | 3,010 | - | - | - | 3,010 | n/a |
| Transport & Travel | - | - | - | - | - | n/a |
| Total | 3,816 | - | - | - | 3,816 | |

Note: Due to COVID 19 there has been no expenditure during the year on Transport & Travel. eg Meetings has been conducted "on line".

| Support cost (examples) | 2020 | | | 2020 | | |
|--------------------------------------|--------------|-----------------|-----------------|-----------------|------------------|--|
| | £ | Activity 1 £ | Activity 2 £ | Activity 3 £ | Grand total £ | Basis of allocation (Describe method) |
| Admin & Equipt | 385 | - | - | - | 385 | n/a |
| IT & Tels | 153 | - | - | - | 153 | n/a |
| Local Taxes | 3 | - | - | - | 3 | n/a |
| Volunteers: Allices See Note 9.a. | 3,661 | - | - | - | 3,661 | n/a |
| Transport & Travel See Note 9.b. | 646 | - | - | - | 646 | n/a |
| Total | 4,848 | - | - | - | 4,848 | |

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

| |
|-----|
| n/a |
|-----|

Supplementary Notes

| 9.a. VOLUNTEERS ALLOWANCES | | 2021 | 2020 |
|----------------------------|------------------------|-----------------|--------------|
| | | £ | £ |
| Posn | Pmnt Type | | |
| Sec/Administrator | Monthly Allowance x 12 | 2,760.00 | 2,760 |
| Sec/Administrator | Refund Expenses | | 105 |
| Sec/Administrator | Volunteer Bonus | 250.00 | 250 |
| Trustee/Chair | Refund Expenses | - | 546 |
| Total | | 3,010.00 | 3,661 |

| 9.b. TRAVEL COSTS | | | | 2021 | 2020 |
|-------------------|-------|-----------------------|--------------------|----------|------------|
| Posn | Mode | Dest | Event | £ | £ |
| Trustee | Air | Munster | Meeting Passofundo | - | - |
| Trustee | Air | Malawi | Liason Visit | - | 534 |
| Board Member | Air | Malawi | Liason Visit | - | - |
| Sec/Board Member | Train | London via Manchester | Board Meeting | - | 112 |
| Sec/Board Member | Train | London via Manchester | Board Meeting | - | - |
| Sec/Board Member | Air | Dusseldorf | Meeting Medulawi | - | - |
| Board Member | Train | Munster | Meeting Medulawi | - | - |
| Board Member | Air | Munster | Meeting Medulawi | - | - |
| Total | | | | - | 646 |

There have been no travel costs during the current year. Due to COVID 19, meetings have been held "on line".

Section C**Notes to the accounts****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****Action**

| 2021 £ | 2020 £ |
|-----------|-----------|
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |

Section C**Notes to the accounts****Note 11****Paid employees****N/A***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
£**

-

-

-

-

-

This year:**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party****Last year:****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 costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions enter 'true' in the box provided.***No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

| Band | Number of |
|-----------------------------|------------------|
| | This year |
| £60,000 to £69,999 | - |
| £70,000 to £79,999 | - |
| £80,000 to £89,999 | - |
| £90,000 to £99,999 | - |
| £100,000 to £109,999 | - |
| | |

**This year
£**

-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number |
|-----------------------|---------------------|
| Fundraising | - |
| Charitable Activities | - |
| Governance | - |
| Other | - |
| Total | - |

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

| | |
|-----------|--|
| This year | |
| Last year | |

Please state the legal authority or reason for making the payment

| | |
|-----------|--|
| This year | |
| Last year | |

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

| This year |
|-----------|
| £ - |

11.4 Redundancy payments

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

Total amount of payment

| This year |
|-----------|
| £ - |

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

| |
|--|
| |
|--|

The extent of redundancy funding at the balance sheet date

| This year |
|-----------|
| £ - |

Please state the accounting policy for any redundancy or termination payments

| |
|--|
| |
|--|

(cont)

| Last year £ |
|----------------|
| - |
| - |
| - |
| - |
| - |

| |
|--|
| |
|--|

| |
|--|
| |
|--|

*ing employer pension
actions, please*

| |
|--|
| |
|--|

| employees |
|-----------|
| Last year |
| - |
| - |
| - |
| - |
| - |
| |

| Last year |
|-----------|
| £ |
| - |

| Last year Number |
|---------------------|
| - |
| - |
| - |
| - |
| - |

| |
|--|
| |
| |

| |
|--|
| |
| |

| Last year £ |
|----------------|
| - |

| Last year |
|-----------|
| £ - |

| |
|--|
| |
|--|

| Last year |
|-----------|
| £ - |

| |
|--|
| |
|--|

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 | - | - |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | | |
| Other employee benefits | - | - |
| Total staff costs | - | - |

This year:

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

Last year:

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

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

| | This year £ | Last year £ |
|---|----------------|----------------|
| Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28. | - | - |

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 | - | - |
| Governance | - | - |
| Other | - | - |
| Total | - | - |

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

| | |
|------------------|--|
| This year | |
| Last year | |

Please state the legal authority or reason for making the payment

| | |
|------------------|--|
| This year | |
| Last year | |

N/A

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme. N/A

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

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

| | |
|--|--|
| | |
|--|--|

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 available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and

| |
|--|
| |
| |

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.

entities' obligations under the terms and conditions of the multi-employer plan. If a multi-employer plan to fund a deficit has been determined. If this is different

| |
|--|
| |
| |

| 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.

This year: 2021

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 | - | - | Nil | Nil |

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

13.2 Grants made to institutions

| | | |
|--|----|--|
| | | www.nchimatrust.org |
| | 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 | | - |

Last year: 2020

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

| Analysis | Grants to institutions £ | Grants to individuals £ | Support costs £ | Total £ |
|-----------------------|-----------------------------|----------------------------|--------------------|--------------|
| Project Tiyei | 5,000 | - | Nil | 5,000 |
| Activity or project 2 | - | - | - | - |
| Activity or project 3 | - | - | - | - |
| Activity or project 4 | - | - | - | - |
| Total | 5,000 | - | - | 5,000 |

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

13.4 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.

| | |
|----|--|
| | Please provide details of charity's URL. |
| No | Provide details below |

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

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 | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

14.2 Depreciation and impairments

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

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

14.3 Net book value

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

14.4 Impairment

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

Last year: 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.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| - | - |

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.

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

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

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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

| | | | | |
|---|---|---|---|---|
| Net 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

This year:

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

| |
|--|
| |
|--|

Last year:

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.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |

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.

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

(vi) 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.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

| | This year | Last year |
|--|-----------|-----------|
| (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 ("RB") |
| ** Rate | | | | | | |

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

16.4 Net book value

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

16.5 Impairment

This year

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

| |
|--|
| |
|--|

Last year

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

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |
| | |

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

| At valuation Group A | At cost Group B | Total |
|----------------------|-----------------|-------|
| £ | £ | £ |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |
| - | - | - |

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.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |

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** **N/A**

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 | | 425,962 | - | - | - | 425,962 |
| Add: additions to investments during period* | - | 262,048 | - | - | - | 262,048 |
| 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 | - | 66,451 | - | - | - | 66,451 |
| Carrying (fair) value at end of year | - | 754,461 | - | - | - | 754,461 |

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

n/a

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.

2020

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 |
|------------------------|----------------------|
| £ | £ |
| - | - |
| 754,461 | - |
| - | - |
| - | - |
| - | - |
| 754,461 | - |
| 754,461 | |

2019

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 |
|------------------------|----------------------|
| £ | £ |
| - | - |
| 425,962 | - |
| - | - |
| - | - |
| - | - |
| 425,962 | - |
| 425,962 | |

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

| 2121 | 2020 |
|------|------|
| n/a | n/a |
| n/a | n/a |
| n/a | n/a |
| n/a | n/a |

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

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

| 2121 | 2020 |
|--------|--------|
| £ | £ |
| 38,463 | 18,736 |
| - | - |
| - | - |
| - | - |
| - | - |
| 38,463 | 18,736 |

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

| 2121 | 2020 |
|------|------|
| n/a | n/a |
| n/a | n/a |
| n/a | n/a |

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 | 2021 | 2020 |
|--------------|------|------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

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

| Description | 2021 | 2020 |
|--------------|------|------|
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

| | 2021 | 2020 |
|---|------|------|
| 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

| | 2121 | 2020 |
|---|---|---|
| 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. | Investments are managed by the Charity's stockbroker and the risk is managed through the selection of stocks in line with a risk profile agreed between the Broker and the Trustees. Dividend income is used to fund its activities | Investments are managed by the Charity's stockbroker and the risk is managed through the selection of stocks in line with a risk profile agreed between the Broker and the Trustees. Dividend income is used to fund its activities |
| For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique. | Market Value per Stockbrokers Portfolio | Market Value per Stockbrokers Portfolio |
| 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. | n/a | n/a |
| Analysis of Net Gains/(Losses) per SoFA: Realised Gains/(Losses) Unrealised Gains/(Losses) | n/a | n/a |
| Analysis of Net Gains/(Losses) per SoFA: Realised Gains/(Losses) Unrealised Gains/(Losses) Totals | £ - 66,451 <u>66,451</u> | £ - 119,109 53,951 <u>- 65,158</u> |

Note 18

Stocks

N/A

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 | - | - | - | - | - |

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

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

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Sharp & Co (Stockbroker)

Trade debtors

Prepayments and accrued income

Other debtors

Total

| 2021 | 2020 |
|-------------|-------------|
| £ | £ |
| 47,909 | 356,242 |
| - | - |
| - | - |
| 47,909 | 356,242 |

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

| 2021 | 2020 |
|--------------|-------------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| Total | - |

| 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 | |
|--|-------------------------------------|------------|--|-----------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| 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 (Specific Purpose Funds) | 9,881 | 300 | - | - |
| Total | 9,881 | 300 | - | - |

20.1.a. Please refer to Note 8 for further information relating to Creditors/Receipts and Payments made as an Agent.

20.2 Deferred income n/a

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

| 2021 | 2020 |
|------|------|
| | |

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

| 2021 £ | 2020 £ |
|-----------|-----------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 21 Provisions for liabilities and charges

N/A

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 Movements in recognised provisions and funding commitment during the period

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

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

21.2 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.

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).

This year

Last year

| | |
|--|--|
| | |
|--|--|

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.

| 2021 | 2020 |
|---|---|
| There are no loan arrangements in place. Investments are managed by the Charity's stockbroker and the risk is managed through the selection of stocks in line with a risk profile agreed between the Broker and the Trustees. | There are no loan arrangements in place. Investments are managed by the Charity's stockbroker and the risk is managed through the selection of stocks in line with a risk profile agreed between the Broker and the Trustees. |

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.

| | |
|------------|------------|
| <i>n/a</i> | <i>n/a</i> |
|------------|------------|

Note 23 Contingent liabilities and contingent assets

N/A

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 |
|---|------------------------------|
| | |
| | |
| | |
| | |

Last year

| 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 |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

Last year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

| | This year | Last year |
|--|-----------|-----------|
| 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 | | |

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 (see Note 24.a.)****Other****Total****24.a. CASH & BANK ACCOUNTS****Balances as at 30th April:**

| |
|-----------------|
| |
| Cash |
| Lloyd's |
| PayPal |
| FMB Sterling |
| Balance c/fwd . |

(cont)

| 2021 | 2020 |
|-------------|-------------|
| £ | £ |
| - | - |
| - | - |
| 38,463 | 18,736 |
| - | - |
| 38,463 | 18,736 |

| 2021 | 2020 |
|-------------|-------------|
| £ | £ |
| - | - |
| 11,772 | 2,064 |
| - | - |
| 26,691 | 16,672 |
| 38,463 | 18,736 |

Note 25

Fair value of assets and liabilities

| | 2021 | 2020 |
|---|--|--|
| <p>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.</p> | <p>The only material risk of this kind is exposure to movement in the stock market. However, the expenditure is such that we will always have sufficient to complete and close off any ongoing liabilities eg fees for education</p> | <p>The only material risk of this kind is exposure to movement in the stock market. However, the expenditure is such that we will always have sufficient to complete and close off any ongoing liabilities eg fees for education</p> |
| <p>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.</p> | <p>None</p> | <p>None</p> |

Note 26 Events after the end of the reporting period

N/A

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.

| | This year | Last year |
|--|-----------|-----------|
| 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 | | |

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period - 2021

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 £ |
|------------------|--------------------------------|---|---|-------------|------------------|----------------|--------------------------|---|
| Original Capital | EE | Value of Investment on setting up Trust | 588,731 | - | - | - | - | 588,731 |
| Revenue Ac | U | Losses/Gains from I & E Ac | (80,963) | 31,862 | (56,303) | 8,064 | - | 97,340 |
| Capital Ac | U | Movements in value of investments | 292,872 | | | - | 66,451 | 359,323 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/A | N/A | - | - | - | - | - | - |
| Total Funds | | | 800,640 | 31,862 | - 56,303 | 8,064 | 66,451 | 850,714 |

| 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 - 2020

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 £ |
|--------------------|-----------------------|---|------------------------------------|---------------|------------------|----------------|-----------------------|------------------------------------|
| Original Capital | EE | Value of Investment on setting up Trust | 588,731 | - | - | - | - | 588,731 |
| Revenue Ac | U | Losses/Gains from I & E Ac | 346,444 | 52,512 | (77,366) | - | (119,109) | 202,481 |
| Capital Ac | U | Movements in value of investments | (48,349) | | | - | 57,777 | 9,428 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/A | N/A | - | - | - | - | - | - |
| Total Funds | | | 886,826 | 52,512 | - 77,366 | - | 61,332 | 800,640 |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 27

Charity funds

N/A
(cont)

27.3 Transfers between funds

This year

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|--------|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

Last year

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|--------|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

27.4 Designated funds

This year

| Planned use | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Last year

| Planned use | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Section C

Notes to the accounts

(cont)

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

2021

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)

1

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 | | | | |
|-----------------|--|-------------------------------|-----------------------|--|-------|-------|
| | | Remune-ration | Pension contri-bution | Redund-ancy (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.

2020

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)

1

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 | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | 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.

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) in 2021

1

| Type of expenses reimbursed | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Travel | - | 534 |
| Subsistence | - | 528 |
| Accommodation | - | - |
| Other (please specify): Replacement Hard Drive | - | 18 |
| | - | - |
| TOTAL | - | 1,080 |

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

0

1

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.

2021

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

1

| 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.

N/A

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

N/A

2020

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

| |
|---|
| 1 |
|---|

| 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.

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

Note 29**Additional Disclosures**

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.

Note 29 Additional Disclosures

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.