

# PIERS SIMON APPEAL

England & Wales · Charity number 1109503

## Details

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**Other names** PSA

**Status** Registered

**Legal form** Other

**Registered** 2005-05-17

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

## Contact

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**Address** Home Farm  
Main Street  
Chilthorne Domer  
Yeovil  
BA22 8RD

**Phone** 07721741623

**Email** [luke.simon@schoolinabag.org](mailto:luke.simon@schoolinabag.org)

**Website** [www.pierssimonappeal.org](http://www.pierssimonappeal.org)

## Activities

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**Objects:** (A) THE RELIEF OF FINANCIAL HARDSHIP OF PEOPLE AND COMMUNITIES WHO ARE SUFFERING HARDSHIP AS A RESULT OF DROUGHT, EARTHQUAKE, FLOOD, WAR OR ANY OTHER DISASTER OR WHO BY REASON OF THEIR SOCIAL AND ECONOMIC CONDITIONS, ARE IN NEED OF ASSISTANCE, ANYWHERE THROUGHOUT THE WORLD AND IN PARTICULAR (BUT WITHOUT LIMITATION TO THE FOREGOING) IN RELATION TO THOSE PERSONS AND COMMUNITIES IN THAILAND ADVERSELY AFFECTED BY THE EARTHQUAKE AND TSUNAMI DISASTER THAT OCCURRED ON 26TH DECEMBER 2004;(B) THE RELIEF OF SICKNESS, HARDSHIP AND DISTRESS, PARTICULARLY BY THE DEVELOPMENT OF EDUCATION, HEALTH AND OTHER SOCIAL SERVICES, THE IMPROVEMENT OF TRANSPORT INFRASTRUCTURE, WATER SUPPLIES, AND OTHER COMMUNAL FACILITIES, AND THE PROMOTION OF SELF-HELP ACTIVITIES AMONGST THOSE PEOPLE OR COMMUNITIES; AND(C) TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING IN ANY PART OF THE WORLD IN PARTICULAR BY THE PROVISION OF, OR ASSISTANCE IN THE PROVISION OF, HUMANITARIAN LONG TERM REHABILITATION AND RECOVERY PROGRAMMES.

**Activities:** The Piers Simon Appeal runs School in a Bag (SIAB) - an initiative that distributes rucksacks filled with stationery, learning resources and eating utensils to poor, orphan, vulnerable and disaster affected

children around the world. SIAB runs many events including Home Farm Fest, a 3 day music festival held at the charity HQ in Somerset. The charity has 4 employees and 2 part time volunteers

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** WORLDWIDE

- Albania
- Angola
- Bahrain
- Bangladesh
- Belarus
- Bolivia
- Brazil
- Bulgaria
- Burma
- Cambodia
- Chile
- Ecuador
- Eswatini
- Fiji
- France
- Ghana
- Greece
- Haiti
- India
- Indonesia
- Ivory Coast
- Kenya
- Madagascar
- Malawi
- Morocco
- Nepal
- Nigeria
- Peru
- Philippines
- Romania
- Sierra Leone
- South Africa
- Sri Lanka

- Syria
- Tanzania
- Thailand
- The Gambia
- Uganda
- Zambia
- Zimbabwe
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£612	£0	-	-
2024-04-30	£589	£0	-	-
2023-04-30	£541	£499	-	-
2022-04-30	£2,122	£14,559	-	-
2021-04-30	£53,802	£93,938	-	-

## Trustees

Name	Role	Appointed
CELIA SIMON		
Caroline Jean Reeves		2019-07-22
JULIA LOWE		
ROGER HENRY SIMON		

**PIERS SIMON APPEAL**

England & Wales - Charity number 1109503

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

PIERS SIMON APPEAL		Charity No (if any)	1109503
Annual accounts for the period			
Period start date	01/05/2020	To	Period end date 30/04/2021

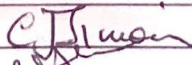

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	53,667	-	-	53,667	137,399
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	135	-	-	135	153,484
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>53,802</b>	<b>-</b>	<b>-</b>	<b>53,802</b>	<b>290,883</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	5,070	-	-	5,070	143,236
Charitable activities	S09	88,868	-	-	88,868	162,994
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>93,938</b>	<b>-</b>	<b>-</b>	<b>93,938</b>	<b>306,230</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 40,136	-	-	- 40,136	- 15,347
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 40,136</b>	<b>-</b>	<b>-</b>	<b>- 40,136</b>	<b>- 15,347</b>
<b>Extraordinary items</b>	S16	<b>- 51,890</b>	<b>-</b>	<b>-</b>	<b>- 51,890</b>	<b>-</b>
<b>Transfers between funds</b>	S17	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 92,026</b>	<b>-</b>	<b>-</b>	<b>- 92,026</b>	<b>- 15,347</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	108,462	-	-	108,462	123,809
<b>Total funds carried forward</b>	S22	<b>16,436</b>	<b>-</b>	<b>-</b>	<b>16,436</b>	<b>108,462</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,072	-	-	2,072	8,268
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	2,072	-	-	2,072	8,268
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	24,413
Debtors	(Note 19)	B07	171	-	-	171	8,016
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	16,068	-	-	16,068	92,646
<b>Total current assets</b>		B10	16,239	-	-	16,239	125,075
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	1,875	-	-	1,875	24,881
<b>Net current assets/(liabilities)</b>		B12	14,364	-	-	14,364	100,194
<b>Total assets less current liabilities</b>		B13	16,436	-	-	16,436	108,462
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	16,436	-	-	16,436	108,462
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	16,436	-	-	16,436	108,462
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	16,436	-	-	16,436	108,462

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

Signature	Print Name	Date of approval dd/mm/yyyy
	C.J. SIMON	15/02/2022
	R.H. SIMON	15/02/22



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Piers Simon Appeal

On accounts for the year  
ended

30 April 2021

Charity no  
(if any)

1109503

Set out on pages

1 to 29

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/2021.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:

3/2/22

Name:

Andrew Comer

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

FCCA

Address:

Evans & Co

Manchester House, High Street, Stalbridge

Dorset, DT10 2LL

**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.

NONE



**Trustees' Annual Report for the  
period**

From 01.05.2020 To 30.04.2021

Charity name: Piers Simon Appeal

Charity registration number: 1109503

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The relief of financial hardship of people and communities who are suffering hardship as a result of drought, earthquake, flood, war or any other disaster or who by reason of their social and economic conditions are in need of assistance anywhere throughout the world and in particular (but without limitation to the foregoing) in relation to those persons and communities in Thailand adversely affected by the earthquake and tsunami disaster that occurred 26<sup>th</sup> December 2004.</p> <p>The relief of sickness, hardship and other social services, the improvement of transport infrastructure, water supplies and other communal facilities and the promotion of self-help activities amongst those people or communities .</p> <p>To relieve financial hardship, distress and suffering in any part of the world in particular by the provision of, or assistance in the provision of humanitarian long term rehabilitation and recovery programmes.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The School in a Bag initiative was the main area of activity for the charity in this financial year. This initiative provides bright red rucksacks full of essential resources that enable poor, orphan, vulnerable and disaster affected children worldwide to write, draw, colour, calculate, express themselves, eat, drink, wash and above all, learn.</p>

		<p>A typical SchoolBag contains: 12 pencils, 10 biro pens, 12 colouring pencils, a maths set, ruler, pencil case, 6 exercise books (line/square/plain), a water bottle, a LunchBox and Spork and a hygiene pack comprising toothbrush, toothpaste, flannel, soap and washable facemask.</p> <p>The charity uses two operational methods to distribute SchoolBags.</p> <ol style="list-style-type: none"> <li>1. Shipping SchoolBags out from the UK from the charity HQ in Somerset and</li> <li>2. The 'In Country' method whereby SchoolBags are sourced, procured and packed locally at the heart of the project in association with our international partners using money which is wired to them.</li> </ol>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had due regard to the guidance issued by the charity commission on public benefit at all relevant times.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	The charity continues to be supported by a small core of volunteers who freely give them time and energy.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity continues to focus mainly on the work of its School in a Bag initiative.</p> <p>In November 2019 the charity set up a stand alone new charity called School in a Bag under agreement that the work and assets relating to the initiative would be moved into this new entity leaving the Piers Simon Appeal to concentrate on its disaster relief work.</p> <p>The full transfer of assets and staff was due to take place in April 2020, however due to the pandemic this was delayed with one staff member moving in November 2020 and another moving in April 2021. The main assets of the initiative were not moved until November 2020 and the final assets cleared in November 2021.</p> <p>From May 2020 to September 2020 the charity operated in a much reduced capacity with 3 staff members furloughed and one working part time. 2 staff members found other employment and left the charity in September / October 2020.</p> <p>During this time the charity continued to receive donations however with many of our partner countries also shut down SchoolBag distributions were difficult.</p> <p>In total 906 SchoolBags were funded and delivered in the year. 244 In Tanzania, 400 in Australia, 85 in India, 87 in Nepal and 35 in Ghana.</p> <p>The charity maintained its work with Rotary, Inner Wheel groups and schools through online delivery.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>Covid impacted the charities ability to fund and distribute SchoolBags during this period. Many partner countries where distribution would have taken place were in lockdown.</b>
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Performance of fundraising activities against objectives set	Para 1.41	<b>Covid impacted the charities ability to fundraise during this period however it did receive rate relief grant income and individual donations and took advantage of the governments job retention scheme.</b>
Investment performance against objectives	Para 1.41	<b>Not applicable</b>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The charity's total income for this period was £53,802 with expenditure at £93,938.</p> <p>As outlined previously the charity was due to transfer the majority of its assets aligned to the School in a Bag initiative in April 2020, however this was delayed due to the pandemic.</p> <p>The charity received corporate donations of £9212 from Fitch, Telstar and Yarlinton Housing Group and spent £17,714 on SchoolBags.</p> <p>A large proportion of the income was from Job Retention Scheme payment of £19,339 which were used to cover staff wages for those on furlough.</p> <p>The majority of income to the charity ceased from January 2021 as transition of School in a Bag work started to move to the new charity with regular donors and individual donations to the project moving.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity held reserves at the end of the year of £16,436. There is no official reserves policy however the trustees are mindful to try to keep three months operating costs in reserve – approximately £18k.
Amount of reserves held	Para 1.22	£16,436 .
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity has no uncertainties about continuing as a going concern, albeit in a reduced capacity once the School in a Bag initiative is moved to its own entity.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Principal sources of funds continue to be donations from individuals, groups and businesses alongside funds raised from events.</p> <p>The charity's largest single source of funds is normally from profits raised by Home Farm festival, a weekend music event held at the charity's head quarters.</p>
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		However this was cancelled in 2020 due to the pandemic.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable.
A description of the principal risks facing the charity	Para 1.46	<b>With the onset of the pandemic during this financial year the charity has lost significant unrestricted income due to the cancellation of its annual Home Farm festival. Recovery of this income has been a major issue for the staff and trustees to consider in this period alongside the transfer of assets and staff to the newly formed School in a Bag charity.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Model Deed of Trust</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Unincorporated Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting called by the chair.</b></p> <p><b>In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.</b></p> <p><b>The trustees must keep a record of the name and address and the date of appointment, re-appointment and retirement of each trustee.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>Trustee induction packs are available for all trustees.</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The charity currently employs four members of staff, 2 full time and 2 part time.</b></p> <p><b>These are :-</b></p> <p><b>A CEO who line manages the Marketing and Events Manager, Schools Liaison Officer and Finance and Operations Officer.</b></p> <p><b>The charity works with a number of NGO partners based in countries in which it supports beneficiaries.</b></p>
Relationship with any related parties	Para 1.51	<b>In November 2019 the charity agreed to the establishment of a new charity called School in a Bag to take over its main work area in its own right. This is an entirely separate charitable company.</b>

Other		
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### Reference and Administrative details

Charity name	<b>Piers Simon Appeal</b>
Other name the charity uses	<b>PSA</b>
Registered charity number	<b>1109503</b>
Charity's principal address	<b>Home Farm Main Street Chilthorne Domer Yeovil Somerset BA22 8RD</b>



**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	<b>Not applicable</b>
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

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

Luke Simon Founder and Chief Executive

**Exemptions from disclosure**


Reason for non-disclosure of key personnel details

**Other optional information**

## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ROBER HENRY SIMON	
Position (eg Secretary, Chair, etc)	CHAIRMAN	
Date	17/02/2022	



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Piers Simon Appeal

**On accounts for the year  
ended**

30 April 2021

**Charity no  
(if any)**

1109503

**Set out on pages**

1 to 29

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/2021.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:**

3/2/22

**Name:**

Andrew Comer

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

FCCA

<b>Address:</b>	Evans & Co
	Manchester House, High Street, Stalbridge
	Dorset, DT10 2LL

**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.

NONE

## 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 charity has sufficient reserves in order to carry out its objectives and meet its commitments for the foreseeable future.***

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:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	

**(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.**

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

*Please disclose:*

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

**1.5 Material prior year errors**

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

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

*Please disclose:*

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

## 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.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<b>£200</b>		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

**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.

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

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.

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

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

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

**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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

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

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

## Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	33,950	-	-	33,950	116,688
	Gift Aid	377	-	-	377	6,383
	Legacies		-	-	-	-
	General grants provided by government/other charities	19,340	-	-	19,340	14,328
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>53,667</b>	<b>-</b>	<b>-</b>	<b>53,667</b>	<b>137,399</b>
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>	Annual Festival		-	-	-	152,421
	Annual SIAB Events		-	-	-	-
	Other Events	135	-	-	135	1,063
	Other	-	-	-	-	-
	<b>Total</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>153,484</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>53,802</b>	<b>-</b>	<b>-</b>	<b>53,802</b>	<b>290,883</b>

## 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	Small Business Grant Fund		10,000
Government grant 2	Job Retention Scheme Grant	19,340	4,328
Government grant 3			-
Other		-	-
	<b>Total</b>	<b>19,340</b>	<b>14,328</b>

*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.

Many volunteers are used during the Charity's Annual Festival, from litter picking to running the bar. Also during the year, some minor admin duties are performed by volunteers.

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	915			915	81,245
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	-	-	-	-	-
Support costs	4,155	-	-	4,155	61,991
<b>Total expenditure on raising funds</b>	<b>5,070</b>	<b>-</b>	<b>-</b>	<b>5,070</b>	<b>143,236</b>
<b>Expenditure on charitable activities</b>					
School bags	88,868	-	-	88,868	162,994
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>88,868</b>	<b>-</b>	<b>-</b>	<b>88,868</b>	<b>162,994</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>93,938</b>	<b>-</b>	<b>-</b>	<b>93,938</b>	<b>306,230</b>

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	£	£	£	£	£
Activity 1	School bags	88,868		88,868	162,994
Activity 2				0	
Other					
<b>Total</b>		<b>88,868</b>	<b>0</b>	<b>88,868</b>	<b>162,994</b>

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)

--

## Note 7 Extraordinary items

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

	Description	This year £	Last year £
Extraordinary item 1	Transfer to new charity School in a Bag (charity no 1186357) - cash less accrued income	34,887	-
Extraordinary item 2	Transfer to School in a Bag (charity no 1186357) - value of stock	26,151	-
		-	-
Extraordinary item 3	Transfer to School in a Bag (charity no 1186357) - assets at written down value	5,776	-
Extraordinary item 4	Transfer from School in a Bag (charity no 1186357) - Piers Simon Appeal employee and PAYE paid by School in a Bag	- 14,924	-
<b>Total extraordinary items</b>		<b>51,890</b>	<b>-</b>

**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	-	-		-	-	
Wages	3,306	57,943		-	61,249	See below
Admin costs (incl governance)	849	14,888		-	15,737	See below
	-			-	-	
Other	-	-		-	-	
<b>Total</b>	<b>4,155</b>	<b>72,831</b>	<b>-</b>	<b>-</b>	<b>76,986</b>	

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

The nature of the Charity means costs are not specifically incurred for each activity. Therefore the Charity has adopted a notional basis of apportionment, based on expenditure incurred on the fund-raising activities and charitable activities.

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

<b>This year £</b>	<b>Last year £</b>
585	
585	

**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	56,654	87,930
Social security costs	3,414	4,756
Pension costs (defined contribution scheme)	1,181	1,900
Other employee benefits	-	-
<b>Total staff costs</b>	<b>61,249</b>	<b>94,586</b>

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	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

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	3	4
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>4</b>

**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

£1,181

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

The contributions have been apportioned between activities on the same basis as Support Costs - the charity has no restricted 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

**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	-	4,169	15,354	4,471	23,994
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	15,354	4,471	19,825
Transfers *	-	-	-	-	-
At end of the year	-	4,169	-	-	4,169

**14.2 Depreciation and impairments**

**Basis		10% SL	25% SL	33% SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	1,677	10,194	3,855	15,726	
Disposals	-	-	10,194	3,855	14,049	
Depreciation	-	420	-	-	420	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	2,097	-	-	2,097	

**14.3 Net book value**

Net book value at the beginning of the year	-	2,492	5,160	616	8,268
Net book value at the end of the year	-	2,072	-	-	2,072

**14.4 Impairment**

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

--

## 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	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	24,413	-	-	-	-
<i>Added in period</i>	1,738	-	-	-	-
<i>Expensed in period</i>	- 26,151	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	24,413	-	-	-	-

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**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
171	913
	7,103
171	8,016

*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 £
-	-
-	-
-	-
-	-
-	-

**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	51	18	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	23,213	-	-
Taxation and social security	1,824	1,046	-	-
Other creditors	-	604	-	-
<b>Total</b>	<b>1,875</b>	<b>24,881</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income for the Home Farm Fest 14 festival which takes place in June 2019 has been deferred at 30 April 2019

**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 £
23,213	32,118
	23,213
- 23,213	- 32,118
-	23,213

**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.**

*The Charity has no significant instruments other than short term debtors, creditors, accruals and prepayments*

**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.**

**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

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
16,068	92,646
-	-
16,068	92,646

**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.**

*The Charity has no trade debtors. Creditors are kept to a minimum as they are paid on receipt of invoice. The main creditor is PAYE which is paid monthly to keep amount owing at a minimum*

**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)

## 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 £
Unrestricted	UR		108,462	53,802	(145,828)	-	-	16,436
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		<b>Total Funds</b>	108,462	53,802	(145,828)	-	-	16,436

**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 - 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 £
Unrestricted	UR		123,809	290,883	(306,230)	-	-	108,462
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	123,809	290,883	(306,230)	-	-	108,462

**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			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.

**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)

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)

FALSE
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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
			£	£	£	£
Celia & Henry Simon	Trustees	Premises rent paid	1,000			

*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.*

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

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