

# CHILDRENS HOSPITAL TRUST SOUTH AFRICA

England & Wales · Charity number 1121573

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2007-11-12

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

## Contact

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**Address** Childrens Hospital Trust Sa  
Driftway  
King Lane  
Over Wallop  
Stockbridge  
SO20 8JG

**Phone** 07885330797

**Email** [Chall@childrenshospitaltrust.co.uk](mailto:Chall@childrenshospitaltrust.co.uk)

**Website** [www.childrenshospitaltrust.co.uk](http://www.childrenshospitaltrust.co.uk)

## Activities

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**Objects:** TO RELIEVE SICKNESS AND TO PROMOTE AND PROTECT THE GOOD HEALTH BY SUPPORTING THE CHILDREN'S HOSPITAL SOUTH AFRICA.

**Activities:** We are the UK fundraising arm of The Red Cross War Memorial Children's Hospital Cape Town and Paediatric Healthcare in Africa

## Classification

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- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

## Geography

- **Area of benefit:** SOUTH AFRICA
- South Africa

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£297,559	£299,203	-	-
2023-12-31	£197,167	£275,137	-	-
2022-12-31	£264,385	£231,366	-	-
2021-12-31	£153,640	£102,986	-	-
2020-12-31	£147,154	£169,553	-	-

## Trustees

Name	Role	Appointed
BENEDICT JAMES DALTON HALL		
Dr Gabriela Pettey		2025-10-01
Jaimie Waddell		2013-10-23
John Bester		2016-05-10
Nicola Orpen		2025-10-01
Stephen Oakenfull		2017-11-01
Tamsin Ashmore		2018-12-05

**CHILDRENS HOSPITAL TRUST SOUTH AFRICA**

England & Wales - Charity number 1121573

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# Accounts

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The Children's Hospital Trust, South Africa

# TRUSTEE ANNUAL REPORT & ACCOUNTS 2024

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# OBJECTIVES AND ACTIVITIES

## THE CHILDREN'S HOSPITAL TRUST, SOUTH AFRICA

We are the UK fundraiser for the Children's Hospital Trust based in Cape Town, South Africa. Together our vision is of a world in which Africa's children have access to quality healthcare, no matter where they live.

Established in 2007, the role of the UK office is to broaden the Trust's international support base and to raise its profile globally. As per the objects of the Trust Deed, all funds raised are directed to the relief of sickness, promotion and protection of good health by supporting the activities of the Red Cross War Memorial Children's Hospital, together with the Trust's broader work in paediatric healthcare across Africa.

The UK Office is proud to have helped raise more than £3 million in this time.

## FUNDRAISING ACTIVITIES

This last year has seen our small but dedicated team of Trustees, staff, volunteers and supporters come together to raise £296,000 in direct 'Donation' income. Up from £197,000 in 2023, we are delighted to have transferred £272,000 to support the Trust's work in South Africa and beyond.

Fundraising activities delivered in order to achieve this include:

**Trusts and Foundations:** Representing 70% of our total income, we are proud to continue our partnership with the Burdett Trust and World Child Cancer. The new THET relationship grows and we are pleased to see St James Place Foundation support the Weekend Waiting List Initiative once again. We must say a special big thank you to the Vitol Foundation, which, for the last decade, has been our cornerstone donor. They are now refocusing their grant giving, but we will remain in close contact.

**Events:** Once again, 2024 saw over 50 dedicated runners sign up to complete the Royal Parks Half Marathon in aid of the Trust. Doubling our original target, this year our team really did go the extra mile. In total, their combined efforts raised more than £50,000 – making 2024 one of our best races yet! We have successfully secured 4 London marathon places for the next 3 years.

**Corporate support:** Over the past year, we had monthly support from Metro Bank.

**Individuals and community fundraising:** From an individual runner raising £25,000, to continued support from Clem Booth, our Patron, Cynthia Cormack MBE, The Rebstein family and Christian Raubenheimer, the commitment and endurance of our individual and community supporters have touched the lives of many little patients. Every Pound raised makes a world of difference.



## ABOUT THE HOSPITAL

Based in Cape Town, the Red Cross War Memorial Children's Hospital is one of the *only* specialist, stand-alone hospitals in Africa that is dedicated entirely to the care of children. Every year, the Hospital cares for 250,000 patients. The majority of these children are from South Africa's poorest communities and townships, but some are referred from across the continent.

More than just a place of healing, this extraordinary building is famed for the delivery of ground-breaking treatment, specialist training, and cutting-edge medical research. With a reach that extends well beyond the local Cape, the Hospital is bringing world-class healthcare to some of Africa's sickest children. It is a precious resource that we are proud to protect.

# ACHIEVEMENTS AND PERFORMANCE

2024 has been an exceptional year for the UK Office; one that has seen total income rise due in large part to the timed instalments of a significant multi-year grant. Together with the contributions of new and existing partners, this income supports a number of priority projects that come together to give Africa's children the best possible access to high-quality healthcare closer to home.

## BECAUSE POVERTY DOESN'T HAVE TO MEAN POOR HEALTHCARE

The health of Africa's children is at the heart of our work, and will always be our 'reason to be'. As a valued national and international resource, it is our job to help make sure that the Red Cross War Memorial Children's Hospital has the resources it needs to stay at the forefront of child health. To this end, projects supported by the UK Office in 2024 include:

**Burns Expansion Project:** Burns have life-altering consequences if not addressed quickly and effectively. Outside of Red Cross War Memorial Children's Hospital (RCWMCH), many children face delays in treatment due to insufficient infrastructure, limited resources, and a lack of specialised paediatric burns care. The project begins by linking RCWMCH with the Cape Winelands Health District, focusing on standardised burn care, improved infrastructure, and health worker training. Wound Care rooms, therapeutic play areas, and equipment will be established at Ceres District Hospital, Worcester Regional Hospital and Worcester Community Day Centre (CDC). All three facilities will open in 2025.

**Special Equipment:** Specialist paediatric medical equipment is vital for accurate diagnosis and effective treatment. These devices must be replaced every 5-10 years, but budget cuts in the health sector have made this challenging. The RCWMCH required several pieces of equipment to provide life-saving care, improve diagnostic accuracy, and meet the growing needs of its patients. In 2024, the Children's Hospital Trust purchased both a lung function machine and a flexible endoscopy set.

**The Harry Crossley Children's Nursing Development Unit (CNDU):** The UK has an estimated 60 000 children's nurses. In Africa there are just a fraction of that number. That is why the CNDU offers nurses from across the continent a unique chance to specialise in paediatric care. Led by a dedicated team of experienced nurses, the programme has been designed to address the health priorities and resource limitations faced by its students on a daily basis. Since the project began in 2008, 626 specialist child nurses have been trained.

**Orthopaedic Unit:** Until recently, children needing specialist orthopaedic care were treated at the Maitland Cottage Children's Orthopaedic Hospital. The Maitland Cottage facility has since closed down, and the paediatric orthopaedic services have been consolidated at the Red Cross War Memorial Children's Hospital. The Children's Hospital Trust has project-managed the construction of a brand-new unit, which will provide specialised in-patient medical and surgical care in a dedicated, modern facility. Once complete, the unit will feature a 30-bed specialist orthopaedic ward, a state-of-the-art orthopaedic operating theatre, parent and staff facilities, as well as outpatient facilities. The new unit will be opening in the last quarter of 2025.

## UPDATE FROM THE UK OFFICE

We recognise the level of competition we face in the UK fundraising market. Whilst progress in securing new income has been slower than anticipated, we believe we have a solid foundation, and look forward to building on this work in 2025. Moving forward, our core focus will continue to revolve around Trust and Corporate fundraising, with a view to expanding into Major Gifts. Work to streamline and further professionalise charity, marketing/communications activities will continue into the new year, with 2025 also seeing a strategic review of our Trusteeship.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Children's Hospital Trust, South Africa (CHTSA) registered as an independent UK Charity (1121573) on 12th November 2007. The organisation is controlled by its governing document, a Deed of Trust, with the Board of Trustees responsible for its overall governance.

The UK Fundraising and charitable activities as overseen by the Chair of Trustees. Operations are run through a remote office system with correspondence directed to the Charity's registered address.

### Management Team:

Mr Benedict Hall (Chair of Trustees)  
Ms Tamsin Ashmore (Trustee, Finance)

It is our aim that all donations made to the UK Charity are transferred to the South African team within eight weeks of receipt, with amounts greater than £5,000 transferred within the week of donation. Fundraising income and operational expenditure is reviewed on a monthly basis, with monthly accounts submitted to the South Africa team and verified against bank statements. From this, quarterly management accounts and Trustee meetings provide a forum to monitor overall financial performance together with the general charitable activity. This also serves as a means of risk mitigation.

## TRUSTEES

All Trustees are volunteers who have been invited to serve on the Board in an administrative capacity because of their commitment to the work of the Red Cross Children's Hospital.

### Board of Trustees:

Mr Benedict James Dalton Hall  
Mrs Tamsin Ashmore  
Mr Stephen Oakenfull  
Mr John A Bester  
Mr Jaimie Waddell



The Trust Deed allows for the appointment of Trustees at any time. All appointments follow recruitment and interview by the Chair of Trustees and are for a two-year period followed by an optional 12-month extension. No Trustee receives remuneration for their role.

## FINANCIAL SUSTAINABILITY

Core costs of the UK Office are currently funded through a combination of Gift Aid and administrative allocations within specified grants.

## RESERVES POLICY

As a fundraising body, the level of funding held in the UK is kept to a minimum. As such, it is our policy to keep a baseline of at least 6 month's operational expenditure in our administrative account at all times. In addition to this, organisational reserves are also viewed as the surplus operating funds held in the UK account for each quarter.

## RISK MANAGEMENT

Risk mitigation activity is integrated into the daily operating systems of The Children's Hospital Trust, South Africa. Weekly e-reports and regular calls between the UK Fundraising Manager, Chair of Trustees and Head of Fundraising (South Africa), provide opportunity to track risks as they arise, and to identify a suitable course of action. Where necessary threats identified as 'High Risk' will be elevated to the Board of Trustees and reviewed as part of the quarterly meeting agenda.

## WORKING IN PARTNERSHIP

The object of The Children's Hospital Trust, South Africa, is to raise funds in support of The Children's Hospital Trust based in Cape Town. As such, the UK Office works in close collaboration with the team in South Africa, who provide additional resource with regards to marketing communications, strategy development and finance monitoring. Annual fundraising targets are based on an assessment of the UK fundraising landscape and are set by the UK Fundraising Manager in collaboration with South Africa's Head of Fundraising. All UK targets are integrated into the annual strategy of The Children's Hospital Trust and as such are subject to review by the South African Board of Trustees.



# FINANCIAL REVIEW

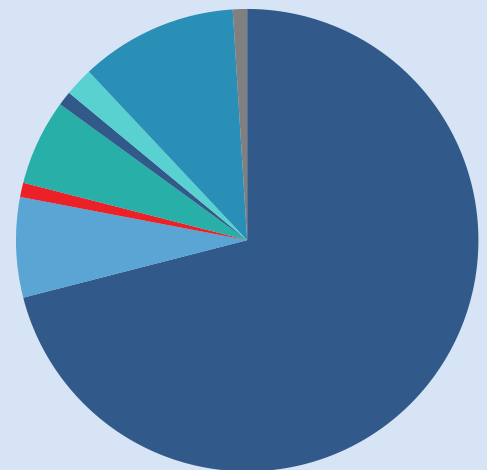
In 2024, The Children’s Hospital Trust, South Africa, has an overall income of £295,914. Of this, £288,389 is direct ‘donation income’. A further £7,526 was received in Gift Aid. Trusts and Foundations continue to be our primary fundraising stream and accounts for 71% of overall income received. This is supported by event income (17%), community and individuals (6%), corporate (1%), gift aid (2%), core support (11%) and other (1%).

We strongly protect that 100% of received donations go to projects\* and that administration is funded separately. With this, we keep a tight track on our overall cost ratio, which runs at under 10% for FY2024 and is better than the industry standard.

In total, £272,182 was transferred to South Africa. These figures are lower than the direct donation income raised, which is due to timing of donations received and transfers made to South Africa. A total of £27,024 was spent on development costs to ensure the smooth running of the UK charity, including £15,132 enabling registration with the 2025 Royal Parks Foundation Half and London Marathon.

For details on our Reserves Policy and Financial Sustainability, please see page 7.

- Trusted and Foundations = **71%**
- Event income = **7%**
- Event fees = **1%**
- Individuals and community fundraising = **6%**
- Corporate = **1%**
- Gift Aid = **2%**
- Core support = **11%**
- Other = **1%**



**2024 income: £295,914**

**Transfers to Africa: £272,000**



**100% of received donations support project activities in Africa\*.**

\*Excluding Gift Aid and, where stated, administrative allocations within grant funding.

## Declaration

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

Signed on behalf of the Charity's Trustees

Signature(s)		
	Full name(s) Benedict Hall	Tamsin Ashmore
Position (eg Secretary, Chair, etc)	Chairman, Trustee	
Date	27/09/2025	

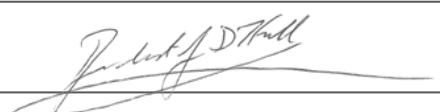
## Section A: Statement of financial activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	120,985	147,777	-	268,762	179,043
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	28,797	-	-	28,797	18,123
<b>Total</b>	<b>149,782</b>	<b>147,777</b>	<b>-</b>	<b>297,559</b>	<b>197,167</b>
<b>Incoming resources</b>					
<b>Expenditure on:</b>					
Raising funds	27,021	-	-	27,021	24,055
Charitable activities	122,531	149,651	-	272,182	251,082
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>149,552</b>	<b>149,651</b>	<b>-</b>	<b>299,203</b>	<b>275,137</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	230	-1,874	-	-1,644	-77,970
<b>Net gains/(losses) on investments</b>	-	-	-	-	-
<b>Net income/(expenditure)</b>	230	-1,874	-	-1,644	-77,970
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	230	-1,874	-	-1,644	77,970
<b>Reconciliation of funds:</b>					
Total funds brought forward:	46,490	-	-	46,490	124,460
<b>Total funds carried forward</b>	<b>46,720</b>	<b>-1,874</b>	<b>-</b>	<b>44,846</b>	<b>46,490</b>

## Section B: Balance sheet

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand	45,146	-	-	45,146	46,790
<b>Total current assets</b>	45,146	-	-	45,146	46,790
Creditors: amounts falling due within one year	300	-	-	300	300
Net current assets/liabilities	44,846	-	-	44,846	46,490
Total assets less current liabilities	44,846	-	-	44,846	46,490
<b>Creditors: amounts falling due after one year</b>					
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	44,846	-	-	44,846	46,490
<b>Funds of the Charity</b>					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	44,846	-	-	44,846	46,490
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	44,846	-	-	44,846	46,490

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

Signature	Print Name	Date of approval
	Benedict Hall	27/09/2025
T N Ashmore	Tamsin Ashmore	27/09/2025

## Section C: Notes to the accounts

### Note 1: Basis of preparation

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

\* -Tick as appropriate

#### 1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern; Disclosure of any uncertainties that make the going concern assumption doubtful; Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**The reserves of the Entity are sufficient to cover the operational cost budget confirmed for the 2025 financial year.**

**not applicable**

**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{ }.

Yes\*

No\*  \* -Tick as appropriate

Please disclose:

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

n/a

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

n/a

(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.

n/a

#### 1.4 Changes to accounting estimates

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

Yes\*

No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of any changes;

None

(ii) the effect of the change on income and expense or assets and liabilities for the current period; and

n/a

(iii) where practicable, the effect of the change in one or more future periods.

n/a

## 1.5 Material prior year errors

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

Yes\*

No\*

\* -Tick as appropriate

Please disclose:

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

None
n/a
n/a

## Note 2: Accounting policies

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

### 2.1 Reconciliation with previous generally accepted accounting practice

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

None

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

	Start of period £	End of period £
Fund balances as previously stated	-	-
Adjustments:	-	-
Fund balance as restated	-	-

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

	End of period £
Net income/(expenditure) as previously stated	-
Adjustments:	-
Previous period net income/(expenditure) as restated	-

## 2.2 Income

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

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <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 <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Legacies	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <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 <input type="checkbox"/>	No <input type="checkbox"/>	N/A <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 <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	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"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support cost	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	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"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least.  They are valued at cost.  The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/A
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, nonmonetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5  They are valued at cost.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.  They are valued at cost.	Yes	No	N/A
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		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 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.  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.  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"/>
		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	N/A			

### Note 3: Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis	£	£	£	£	£
<b>Donations and legacies:</b>					
Donations and gifts	120,985	147,777	-	268,762	179,043
Gift Aid	7,525	-	-	7,525	4,901
Legacies	-	-	-	-	-
General grants provided by government/ other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>128,510</b>	<b>147,777</b>	<b>-</b>	<b>276,287</b>	<b>183,944</b>
<b>Charitable activities:</b>					
Admin fees received	19,490	-	-	19,490	12,303
Reimbursed costs	1,645	-	-	1,645	805
Other	-	-	-	-	-
<b>Total</b>	<b>21,135</b>	<b>-</b>	<b>-</b>	<b>21,135</b>	<b>13,108</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	137	-	-	137	114
Dividend income	-	-	-	-	-
Rental and leasing	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>137</b>	<b>114</b>
<b>Separate material item of income:</b>					
Funding received	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<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 - Sponsorship income	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>149,782</b>	<b>147,777</b>	<b>-</b>	<b>297,559</b>	<b>197,167</b>

<b>Other information:</b>	All income in the prior year was unrestricted except for: (please provide description and amounts)	GBP127,612.40 that was donated with a specific purpose.
	Where any endowment fund is converted into income in the reporting 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)	Donation income and funding received from The Children's Hospital Trust (in South Africa)

## Note 6: Analysis of expenditure

	<b>Analysis</b>				
	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Prior year</b>
	£	£	£	£	£
<b>Expenditure on</b>					
Incurred seeking donations	27,021	-	-	27,021	24,055
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	-	-	-	-	-
Startup 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	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>27,021</b>	<b>-</b>	<b>-</b>	<b>27,021</b>	<b>24,055</b>
<b>Expenditure on charitable activities</b>					
Donations paid to The Children's Hospital Trust (based in South Africa)	122,531	149,651	-	272,182	251,082
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>122,531</b>	<b>149,651</b>	<b>-</b>	<b>272,182</b>	<b>251,082</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>149,552</b>	<b>149,651</b>	<b>-</b>	<b>299,203</b>	<b>275,137</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Total prior year £
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)	-	-	272,182	251,082
<b>Total</b>		-	-	272,182	251,082

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)

Payments to The Children's Hospital Trust in South Africa

Payments to The Children's Hospital Trust in South Africa GBP344 854 (2016: GBP199 404)

**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).*

	This year £	Last year £
<b>Independent examiner's fees</b>	300	300
<b>Assurance services other than audit or independent examination</b>	-	-
<b>Tax advisory fees</b>	-	-
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>	-	-



## Note 11: Paid employees

### 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	8,696	8,400
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>8,696</b>	<b>8,400</b>

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

N/A

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 headcount in the year

		This year Number	Last year Number
<b>The parts of the charity in which the employees work</b>	Fundraising	2	2
	Charitable activities	-	-
	Governance	-	-
	Other	-	-
	<b>Total</b>	<b>2</b>	<b>2</b>

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

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)

0

### 11.4 Redundancy payments

Total amount of payment

0

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 13: Grantmaking

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
The Children's Hospital Trust (in SA)	272,182	-	-	272,182
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>272,182</b>	<b>-</b>	<b>-</b>	<b>272,182</b>

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

Yes	<a href="http://www.childrenshospitaltrust.org.za">www.childrenshospitaltrust.org.za</a>
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
The Children's Hospital Trust (in South Africa)	Registered NPO, advancing child healthcare through the Red Cross War Memorial Children's Hospital.	272,182
<i>Total grants to institutions in reporting period</i>		272,182
<i>Other unanalysed grants</i>		
<b>TOTAL GRANTS PAID</b>		<b>272,182</b>



## Note 17: 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	46,790	-	-	-	-	46,790
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less:</b> impairments	-	-	-	-	-	-
<b>Add:</b> Reversal of impairments	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-1,644	-	-	-	-	-1,644
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	45,146	-	-	-	-	45,146

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

None

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

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

#### Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	45,146	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	45,146	-
Grand total (Fair value at year end+Cost less impairment)		45,146

### 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

n/a

(ii) Name or independent valuer, if applicable, and relevant qualifications

n/a

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

n/a

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

n/a

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

Analysis of current asset investments	This year £	Last year £
Cash or cash equivalents	45,146	46,790
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	45,146	46,790

**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

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	This year £	Last year £
N/A		
Total		

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

Description	This year £	Last year £
N/A		
Total		

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

N/A

**17.7 Additional information**

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

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

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

N/A

## Note 19: Debtors and prepayments

### 19.1 Analysis of debtors

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

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

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

## Note 20: Creditors and accruals

### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

### 20.2 Deferred income

N/A

#### Movement in deferred income account

Balance at the start of the reporting period	-
Balance at the start of the reporting period	-
Amounts released to income from previous periods	-
Balance at the end of the reporting period	-

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

**Note 24: Cash at bank and in hand Please complete this note if the charity has any debtors or prepayments.**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	45,146	46,790
Other	-	-
Total	45,146	46,790



**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 1 to 2.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
  - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed:  \_\_\_\_\_

MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
MARKET HARBOUROUGH  
LEICESTERSHIRE  
LE16 9HE

Dated: 9 September 2025.

## REFERENCE AND ADMINISTRATION DETAILS

**CHARITY NAME:** The Children's Hospital Trust, South Africa  
**REGISTRATION NUMBER:** 1121573  
**CONTACT NUMBER:** +44(0)7717358296  
**ADDRESS:** Driftway,  
Over Wallop,  
Hampshire,  
SO20 8JG

**PATRON:** Cynthia  
Cormack MBE

**TRUSTEES:**  
Mr Benedict James Dalton Hall  
Mrs Tamsin Ashmore  
Mr Stephen Oakenfull  
Mr John A Bester  
Mr Jaimie Waddell

*"Giving children a healthy start in life, no matter where they are born or the circumstances of their birth, is the moral obligation of every one of us."*

Former president and international icon, the late  
Mr Nelson Mandela





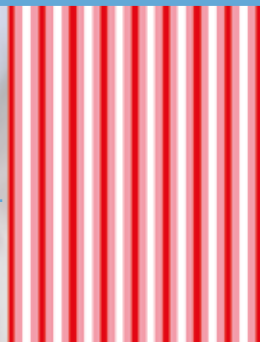
+44 (0) 7717358296



[www.childrenshospitaltrust.co.uk](http://www.childrenshospitaltrust.co.uk)



[ben@childrenshospitaltrust.co.uk](mailto:ben@childrenshospitaltrust.co.uk)



**CHILDRENS HOSPITAL TRUST SOUTH AFRICA**

England & Wales - Charity number 1121573

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2023 Period start date To 31<sup>st</sup> December 2023  
Period end date

Charity name: The Children's Hospital Trust South Africa

Charity registration number: 1121573

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to promote good health by supporting the Red Cross War Memorial Hospital South Africa and the Trust's work in paediatric healthcare across Africa.
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	The Children's Hospital Trust South Africa is a UK registered Charity whose role is to raise awareness and generate funds for the Children's Hospital Trust based in Cape Town, South Africa. The Trust raises funds for priority projects and programmes at the Red Cross War Memorial Hospital and Paediatric Healthcare in Africa.
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 regard to the guidance issued by the Charity Commission on public benefit.

### 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	

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><b>The Trust continues to broaden its depth of fundraising in the UK. It has worked closely with the Trust in SA to develop existing relationships and harness new ones.</b></p> <p><b>Foundations and Trusts remain a high percentage of the fundraising.</b></p> <p><b>The main project and programmes to benefit from the Trust fundraising this year were:</b></p> <ul style="list-style-type: none"> <li>- <b>The Paediatric Intensive Care Unit</b></li> <li>- <b>The African Fellowship Programme</b></li> <li>- <b>Orthopaedic Programme</b></li> <li>- <b>Nurse Training Programme</b></li> <li>- <b>Oncology</b></li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Despite the continuing long term impact of the pandemic and the ongoing economic climate the Trust has continued to remain in a robust position to meet its Objects.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>All restricted income and donations are paid to the Hospital Trust projects within 2 months. Minimum 12 months running costs held in account.</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<b>All operational costs are kept to a minimum and are covered by specific funding, sponsorship and Gift Aid. This means that all donations can be applied to the Trust activities and projects.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Trust Deed</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Trust Deed</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	<b>Appointment by Trustees</b>

### 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	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>All appointments and fundraising are coordinated with the Trust in South Africa. All publicity and marketing is approved by the Head of communications in South Africa. Monthly accounts are submitted to the Finance Department in South Africa and verified and examined against bank statements and reconciliations and approved by the Chairman and one other Trustee of the UK Board.</b>
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Children's Hospital Trust South Africa
Other name the charity uses	
Registered charity number	1121573
Charity's principal address	c/o Driftway, King Lane, Over Wallop. Stockbridge SO20 8JG

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Benedict Hall	Chair		
2	Stephen Oakenfull			
3	Tamsin Ashmore			
4	John Bester			
5	Jaimie Waddell			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
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
	Mrs R Walden FCCA	Berry Accountants Bowden House 39 Northampton Road Market Harborough Leicestershire LE16 9HE

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

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

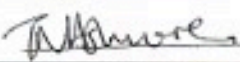

### Other optional information

--

## 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)	TAM SIN ASHMORE	BENEDICT HALL
Position (eg Secretary, Chair, etc)	TRUSTEE	CHAIRMAN
Date	23/10/2024	



The Children's Hospital Trust SA		Charity No (if any)	1121573
Annual accounts for the period			
Period start date	01/01/2023	To	Period end date 31/12/2023

## Section A Statement of financial activities

Recommended categories by activity

Guidance Notes

Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
£	£	£	£	£
F01	F02	F03	F04	F05

**Incoming resources (Note 3)**

**Income and endowments from:**

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

**Resources expended (Note 6)**

**Expenditure on:**

Raising funds

Charitable activities

Separate material item of expense

Other

**Total**

**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**

**Reconciliation of funds:**

Total funds brought forward

**Total funds carried forward**

S01	51,431	127,612	-	179,043	231,374
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	18,123	-	-	18,123	33,011
S07	69,554	127,612	-	197,167	264,385

S08	24,055	-	-	24,055	26,372
S09	123,555	127,527	-	251,082	204,994
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	147,610	127,527	-	275,137	231,366



S13	-	78,056	86	-	77,970	33,019
S14	-	-	-	-	-	-
S15	-	78,056	86	-	77,970	33,019
S16	-	-	-	-	-	-
S17	-	-	-	-	-	-

S18	-	-	-	-	-	
S19	-	-	-	-	-	
S20	-	78,056	86	-	77,970	33,019
S21	124,460	-	-	124,460	91,441	
S22	46,404	86	-	46,490	124,460	

## 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	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	10,795
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	46,790	-	-	46,790	113,965
<b>Total current assets</b>		B10	46,790	-	-	46,790	124,760
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	300
<b>Net current assets/(liabilities)</b>		B12	46,490	-	-	46,490	124,460
<b>Total assets less current liabilities</b>		B13	46,490	-	-	46,490	124,460
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	46,490	-	-	46,490	124,460
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	46,490	-	-	46,490	124,460
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	46,490	-	-	46,490	124,460

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

Signature	Print Name	Date of approval dd/mm/yyyy
	BENEDICT HALL	21/10/24
	TAMWIN ASHMORE	23/10/24

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 15 July 2014
- and with  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

- Tick as appropriate

1.2 Going concern

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

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

Disclosure of any uncertainty that casts the going concern assumption in doubt.

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.

The resources of the Charity are sufficient to cover the operational cost budget confirmed for the 2024 financial year.

not applicable

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 ( ).

Yes  No  - Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	n/a
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	n/a
(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, 2.44 FRS 102 SOHP.	n/a

1.4 Changes to accounting estimates

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

Yes  No  - Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes  No  - Tick as appropriate

Please disclose:

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

**Note 2                      Accounting policies**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

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

None
------

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

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

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

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

## Note 2 Accounting policies

## 2.2 INCOME

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

<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>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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).	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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 occur when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reliefs on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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'.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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"/>

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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

### 2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

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

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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

Redundancy cost

The charity made no redundancy payments during the reporting period.

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

Deferred income

No material item of deferred income has been included in the accounts.

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

Creditors

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"/>

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

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

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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

### 2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

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

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<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"/>

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<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 of cost or net realisable value.

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

		✓
--	--	---

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
✓		

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

N/A

Note 4 Analysis of receipts of government grants

Description	This year £	Last year £
Government grant 1	-	-
Government grant 2	-	-
Government grant 3	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

NA

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

NA

## 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	51,431	127,612	-	179,043	231,375
Gift Aid	4,901	-	-	4,901	7,110
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>56,332</b>	<b>127,612</b>	<b>-</b>	<b>183,944</b>	<b>238,485</b>
<b>Charitable activities:</b>					
Admin fees received	12,303	-	-	12,303	25,708
Reimbursed costs	805	-	-	805	140
Other	-	-	-	-	-
<b>Total</b>	<b>13,108</b>	<b>-</b>	<b>-</b>	<b>13,108</b>	<b>25,848</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	114	-	-	114	53
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>114</b>	<b>53</b>
<b>Separate material item of income:</b>					
Funding received	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<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 - sponsorship income	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>69,554</b>	<b>127,612</b>	<b>-</b>	<b>197,167</b>	<b>264,386</b>

## Other information:

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

GBP 181,003.39 that was donated with a specific purpose.

Where any endowment fund is converted into income in the reporting 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)

N/A

Note 5 Donated goods, facilities and services

Seconded staff  
Use of property  
Other

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

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.

None

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

None

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	24,055	-	-	24,055	26,372
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social letters	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:					
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licensing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>24,055</b>	<b>-</b>	<b>-</b>	<b>24,055</b>	<b>26,372</b>
<b>Expenditure on charitable activities</b>					
Donations paid to The Children's Hospital Trust (based in South Africa)	123,555	127,527	-	251,082	204,994
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>123,555</b>	<b>127,527</b>	<b>-</b>	<b>251,082</b>	<b>204,994</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>147,610</b>	<b>127,527</b>	<b>-</b>	<b>275,137</b>	<b>231,366</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Total prior year £
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)			251,082	204,994
<b>Total</b>				<b>251,082</b>	<b>204,994</b>

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

Payments to The Children's Hospital Trust (in South Africa)
---

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

Payments to The Children's Hospital Trust (in South Africa) 2023: 251,082; 2022: GBP 204,994
--

Note 7 Extraordinary items

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

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



## Note 9 Support Costs

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

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

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

This year £	Last year £
300	300
0	0
0	0
0	0

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	8,400	8,756
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>8,400</b>	<b>8,756</b>

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

n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fall 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	2	2
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</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

--

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

--

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

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

--

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

--

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

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


Note 13 Grantmaking

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
The Children's Hospital Trust (in SA)	251,082		-	251,082
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	<b>251,082</b>	<b>-</b>	<b>-</b>	<b>251,082</b>

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

13.2 Grants made to institutions

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

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

Names of institution	Purpose	Total amount of grants paid £
The Children's Hospital Trust (in South Africa)	Registered NPO, advancing child healthcare through the Red Cross War Memorial Children's Hospital	251,082
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>251,082</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>251,082</b>

**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	Furniture, 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	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	-	-	-	-	-	
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**

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

**14.5 Revaluation**

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

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

**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

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

\*\* Please indicate the method of depreciation by ticking the method not applicable (SL = straight line; RB =

**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	-	-	-	-
Deposits	-	-	-	-
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	-	-	-	-	-
Deposits	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

	Research & development	Patents and trademarks	Other	Total
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**

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

--

**15.6 Revaluation**

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

--

**15.7 Other disclosures**

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

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

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

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

(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 "transfer" 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.

**Table 18: Heritage assets**  
Please complete this table for the charity that heritage assets

**18.1 General information for all charities holding heritage assets**

18.1.1 Explain the nature and scope of heritage assets held.

18.1.2 Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

18.2 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 <sup>1</sup>					
At end of the year					

18.3 Depreciation and impairment

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total (Should line (18.2) or (18.4) balance (18.7))
At beginning of the year					
Disposals					
Depreciation					
Impairment					
Transfers <sup>1</sup>					
At end of year					

18.4 Net book value

18.4.1 Net book value at the beginning of the year

18.4.2 Net book value at the end of the year

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
At beginning of the year					
Disposals					
Depreciation					
Impairment					
Transfers <sup>1</sup>					
At end of year					

18.5 Impairment

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

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
At beginning of the year					
Disposals					
Depreciation					
Impairment					
Transfers <sup>1</sup>					
At end of year					

18.6 Evaluation

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

18.6.1 the nature of the necessary

18.6.2 the name of independent valuer, if applicable

18.6.3 the methods applied and significant assumptions

18.6.4 any significant limitations on the valuation

18.7 Analysis of heritage assets by class or group and highlighting those at risk and those at valuation

	At valuation Group A	At valuation Group B	Total
	£	£	£
Carrying amount at the beginning of the period			
Additions			
Disposals			
Impairment/impairment reversal			
Revaluations			
Carrying amount at the end of the period			

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

18.8.1 Explain the reasons why heritage assets have not been recognised on the balance sheet.

18.8.2 Describe the significance and nature of heritage assets.

18.8.3 Show how information that is helpful in assessing the value of heritage assets.

18.8.4 Explain the reasons why it is not practicable to value or revalue of heritage assets.

18.9 Five year summary of heritage assets (where relevant)

	2011	2012	2013	2014	2015
	£	£	£	£	£
<b>PURCHASES</b>					
Group A					
Group B					
Group C					
Other					
<b>DISPOSALS</b>					
Group A					
Group B					
Group C					
Other					
<b>REVALUATIONS</b>					
Group A					
Group B					
Group C					
Other					
<b>NET CHANGES</b>					
Group A					
Group B					
Group C					
Other					
<b>DEPRECIATION</b>					
Group A - depreciation					
Group B - depreciation					
Group C - depreciation					
Other					
<b>NET DEPRECIATION</b>					

**Section 17 - Financial Assets**

**17.1 Please provide a list of the clearly identifiable assets.**

**17.2 Please provide a breakdown of investments (where possible for each class of investment)**

Class of investment	Market value	Investment purposes	Market value	Date	Year
Carryover (net) value at beginning of period	11,000				11,000
Add: additions to investments during period					
Less: disposals at end of period					
Less: Impairments					
Add: Amount of investment in subsidiary (or other entity) at the period	41,171				41,171
Subsidiary (or other entity) at the end of period					
Carryover (net) value at end of year	46,171				46,171

Please specify whether resulting from acquisition through business combination, if any

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For quoted securities, this fair value is the value of the security listed on the London Stock Exchange Daily Official List or equivalent. For other assets, this fair value is the market price on a major market, if in the investor's or issuer's best interests of fair value.

**17.3 Please provide a breakdown of investments shown above agreeing with the balance sheet, available after deducting inter-company held by other and bank held at end of the reporting period.**

**Analysis of investments at:**

	2019 (€)	2020 (€)
Cash or cash equivalents		
UK investments	46,171	
Investment purposes		
Other investments		
Total	46,171	
Current total Fair value of year end/last financial period		46,171

**17.4 If you own or have an interest in any investments, please complete the following table:**

(i) Specify the nature and significant characteristics in determining the fair value of investment property held by the entity.

(ii) State as independent values, if appropriate, and relevant qualifications.

(iii) Provide details of any restrictions on the ability to realize investment property or to dispose of property or to transfer proceeds.

(iv) Specify any contractual obligations for the purchase, maintenance or management of investment property or for the disposal, maintenance or realization.

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

**Analysis of current asset investments:**

	This year	Last year
Cash or cash equivalents		
UK investments	46,171	11,000
Investment purposes		
Other investments		
Total	46,171	11,000

**17.6 Guarantees**

Please provide details and amount of any guarantees made by or on behalf of the entity.

Name of the entity or entities benefiting from these guarantees

Please explain how the guarantee fulfills the entity's duty

**17.7 Contingent Liabilities**

Description	This year	Last year
Amount of contingent liability (where applicable, specify the amount in aggregate provided that the aggregate does not exceed aggregate of the above)		
Period of contingent liability (where applicable, specify the period in aggregate provided that the aggregate does not exceed aggregate of the above)		
Total		

State and condition of liability (if any, specify details)

Has any contingent liability been fully provided for or released up at the reporting date?

Payable within 1 year

Payable after more than 1 year

Payable within 1 year

Payable after more than 1 year

**17.8 Additional Information**

Please provide information about the significance of investments to the entity's financial position or performance, for example, the nature of the investments, the risks of the investments for the entity's financial position.

If investments measured at fair value, the basis for determining the value, including any adjustments applied when using a valuation technique.

Does the entity have provided financial assets as a collateral? If so, the carrying amount of the financial assets pledged as security, whether the assets and amounts relating to the pledge.

## 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>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<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>	-	-	-	-	-

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
£	£
-	-
-	-
-	10,796
-	10,796

*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	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>300</b>	<b>300</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.*

**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 £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

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

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

--

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

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

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

n/a

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.

none

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

n/a
-----

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

n/a
-----

## Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	46,790	113,965
Other	-	-
Total	46,790	113,965

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

n/a

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

n/a

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			-	-	-	-	-	-

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 £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			-	-	-	-	-	-

Note 27

Charity funds (cont)

27.3 Transfers between funds

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

27.4 Designated funds

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

TRUE

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				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)

TRUE

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

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

**28.3 Transaction(s) with related parties**

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

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

TRUE

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

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

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

**Note 29 Additional Disclosures**

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.

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**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 1 to 2.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
  - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed:  \_\_\_\_\_

MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
MARKET HARBOURGH  
LEICESTERSHIRE  
LE16 9HE

Dated: 23 October 2024.

**CHILDRENS HOSPITAL TRUST SOUTH AFRICA**

England & Wales - Charity number 1121573

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2022 Period start date To 31<sup>st</sup> December 2022  
Period end date

Charity name: The Children's Hospital Trust South Africa

Charity registration number: 1121573

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve sickness and to promote good health by supporting the Red Cross War Memorial Hospital South Africa and the Trust's work in paediatric healthcare across Africa.
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	The Children's Hospital Trust South Africa is a UK registered Charity whose role is to raise awareness and generate funds for the Children's Hospital Trust based in Cape Town, South Africa. The Trust raises funds for priority projects and programmes at the Red Cross War Memorial Hospital and Paediatric Healthcare in Africa.
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 regard to the guidance issued by the Charity Commission on public benefit.

### 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	

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 Trust continues to broaden its depth of fundraising in the UK. It has worked closely with the Trust in SA to develop existing relationships and harness new ones.</p> <p>Foundations and Trusts remain a high percentage of the fundraising.</p> <p>The main project and programmes to benefit from the Trust fundraising this year were:</p> <ul style="list-style-type: none"> <li>- The Paediatric Intensive Care Unit</li> <li>- The African Fellowship Programme</li> <li>- Therapeutic Playground</li> <li>- Nurse Training Programme</li> <li>- Oncology</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Despite the impact of the pandemic and the ongoing economic climate the Trust has continued to remain in a robust position to meet its Objects.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<b>All operational costs are kept to a minimum and are covered by specific funding, sponsorship and Gift Aid. This means that all donations can be applied to the Trust activities and projects.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Trust Deed</b>
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	<b>Trust Deed</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	<b>Appointment by Trustees</b>

### 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	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>All appointments and fundraising are coordinated with the Trust in South Africa. All publicity and marketing is approved by the Head of communications in South Africa. Monthly accounts are submitted to the Finance Department in South Africa and verified and examined against bank statements and reconciliations and approved by the Chairman and one other Trustee of the UK Board.</b>
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Children's Hospital Trust South Africa
Other name the charity uses	
Registered charity number	1121573
Charity's principal address	c/o Driftway, King Lane, Over Wallop. Stockbridge SO20 8JG

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Benedict Hall	Chair		
2	Stephen Oakenfull			
3	Tamsin Ashmore			
4	John Bester			
5	Jaimie Waddell			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
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
	Mrs R Walden FCCA	Berry Accountants Bowden House 39 Northampton Road Market Harborough Leicestershire LE16 9HE

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

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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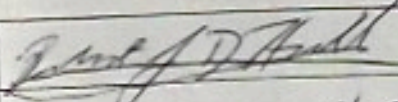
## Other optional information

--

# Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	T Ashmore.	
Full name(s)	TAMSIN ASHMORE	BENEDICT HALL
Position (eg Secretary, Chair, etc)	TRUSTEE	CHAIRMAN
Date	27/10/23	

The Children's Hospital Trust SA		Charity No (if any)	1121573
<b>Annual accounts for the period</b>			
Period start date	01/01/2022	To	Period end date 31/12/2022

## Section A Statement of financial activities

### Recommended categories by activity

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
--	--------------------------------	-------------------------------------	-----------------------------	-------------------------	------------------------------

### Incoming resources (Note 3)

#### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

S01	50,372	181,003	-	231,374	137,769
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	33,011	-	-	33,011	15,871
S07	83,383	181,003	-	264,385	153,640

### Resources expended (Note 6)

#### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

#### Total

S08	26,372	-	-	26,372	11,205
S09	157,044	47,950	-	204,994	91,781
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	183,416	47,950	-	231,366	102,986

### 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

S13	100,034	133,053	-	33,019	50,654
S14	-	-	-	-	-
S15	100,034	133,053	-	33,019	50,654
S16	-	-	-	-	-
S17	-	-	-	-	-

S18	-	-	-	-	-
S19	-	-	-	-	-
S20	100,034	133,053	-	33,019	50,654
S21	91,441	-	-	91,441	40,787
S22	8,593	133,053	-	124,460	91,441

### Reconciliation of funds:

Total funds brought forward

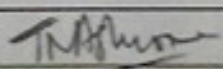
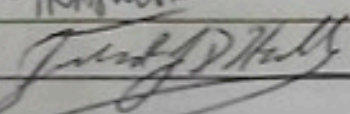
### Total funds carried forward

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	10,795	-	-	10,795	10,796
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	113,965	-	-	113,965	80,945
<b>Total current assets</b>		B10	124,760	-	-	124,760	91,741
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	300
<b>Net current assets/(liabilities)</b>		B12	124,460	-	-	124,460	91,441
<b>Total assets less current liabilities</b>		B13	124,460	-	-	124,460	91,441
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	124,460	-	-	124,460	91,441
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	124,460	124,460	91,441
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	-	-	124,460	124,460	91,441

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

Signature	Print Name	Date of approval dd/mm/yyyy
	TASHMORE	26/10/2023
	BENEDICT HALL	24/10/23

**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 15 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 exploration as to those factors that support the conclusion that the charity is a going concern:	The reserves of the Entity are sufficient to cover the operational cost budget confirmed for the 2023 financial year.
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 ( ).

Yes  No  \* Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	n/a
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	n/a
(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.	n/a

**1.4 Changes to accounting estimates**

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

Yes  No  \* Tick as appropriate

Please disclose:

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

**1.5 Material prior year errors**

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

Yes  No  \* Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	None
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	n/a
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	n/a

**Note 2 Accounting policies**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

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

None

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

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

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

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

## Note 2 Accounting policies

## 2.2 INCOME

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

<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>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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).	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

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

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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

Redundancy cost

The charity made no redundancy payments during the reporting period.

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

Deferred income

No material item of deferred income has been included in the accounts.

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

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

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

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

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

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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

## 2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

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

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

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.

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

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

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.

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

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
✓		

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	✓

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

Yes	No	N/a
		✓

Debtors

Current asset investments

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

N/A

## 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	50,372	181,003	-	231,375	137,770
Gift Aid	7,110	-	-	7,110	1,848
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>57,482</b>	<b>181,003</b>	<b>-</b>	<b>238,485</b>	<b>139,618</b>
<b>Charitable activities:</b>					
Admin fees received	25,708	-	-	25,708	13,273
Reimbursed costs	140	-	-	140	750
Other	-	-	-	-	-
<b>Total</b>	<b>25,848</b>	<b>-</b>	<b>-</b>	<b>25,848</b>	<b>14,023</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	53	-	-	53	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>53</b>	<b>-</b>	<b>-</b>	<b>53</b>	<b>-</b>
<b>Separate material item of income:</b>					
Funding received	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<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 - sponsorship income	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>83,383</b>	<b>181,003</b>	<b>-</b>	<b>264,386</b>	<b>153,641</b>

## Other information:

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

GBP 116,625 that was donated with a specific purpose

Where any endowment fund is converted into income in the reporting 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)

Donation income and funding received from The Children's Hospital Trust (in South Africa)

Note 4

## Analysis of receipts of government grants

\*  
 Government grant 1  
 Government grant 2  
 Government grant 3  
 Other

Description	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

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

N/A

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

NA

Note 5

Donated goods, facilities and services

\*  
 Secured staff  
 Use of property  
 Other

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

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.

None

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

None

## Note 6

## Analysis of expenditure

	Analysis				
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	£				£
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	26,372	-	-	26,372	11,205
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licensing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>26,372</b>	<b>-</b>	<b>-</b>	<b>26,372</b>	<b>11,205</b>
<b>Expenditure on charitable activities</b>					
Donations paid to The Children's Hospital Trust (based in South Africa)	157,044	47,950	-	204,994	91,781
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>157,044</b>	<b>47,950</b>	<b>-</b>	<b>204,994</b>	<b>91,781</b>
<b>Separate material items 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>183,416</b>	<b>47,950</b>	<b>-</b>	<b>231,366</b>	<b>102,986</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)			204,994	91,781
<b>Total</b>				<b>204,994</b>	<b>91,781</b>

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

Payments to The Children's Hospital Trust (in South Africa)

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

Payments to The Children's Hospital Trust (in South Africa) 2022: GBP 204,994, 2021: GBP 91,781

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

**Note 7**                      **Extraordinary items**

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

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</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	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</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.

## 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

This year £	Last year £
300	300
0	0
0	0
0	0

## Note 11 Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	8,756	8,684
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>8,756</b>	<b>8,684</b>

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

n/a

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
<b>Fundraising</b>	2	2
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</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

--

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

--

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

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

--

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

--

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

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


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

**Note 13 Grantmaking**

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
The Children's Hospital Trust (in SA)	204,994		-	204,994
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	<b>204,994</b>	<b>-</b>	<b>-</b>	<b>204,994</b>

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

**13.2 Grants made to institutions**

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

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

Names of institution	Purpose	Total amount of grants paid £
The Children's Hospital Trust (in South Africa)	Registered NPO, advancing child healthcare through the Red Cross War Memorial Children's Hospital	204,994
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>204,994</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>204,994</b>

## 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	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	-	-	-	-	-	-
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

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

--

## 14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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


## 14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB =

### 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**

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

--

**15.6 Revaluation**

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

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

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


**15.7 Other disclosures**

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

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

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

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

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

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


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

\*\* 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 18 Heritage assets**

Please complete this note if the charity has heritage assets

**18.1 General disclosure for all charities holding heritage assets**

(1) Explain the nature and extent of heritage assets held.

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

**18.2 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 <sup>1</sup>					
At end of the year					

**18.3 Depreciation and impairments**

	Group 1 (18.2)	Group 2 (18.2)	Group 3 (18.2)	Group 4 (18.2)	Total
At beginning of the year					
Deposits					
Disposals					
Impairment					
Transfers <sup>1</sup>					
At end of year					

	Group 1 (18.2)	Group 2 (18.2)	Group 3 (18.2)	Group 4 (18.2)	Total
At beginning of the year					
Deposits					
Disposals					
Impairment					
Transfers <sup>1</sup>					
At end of year					

**18.4 Net book value**

	Group 1 (18.2)	Group 2 (18.2)	Group 3 (18.2)	Group 4 (18.2)	Total
Net book value at the beginning of the year					
Net book value at the end of the year					

**18.5 Impairment**

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

**18.6 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

**18.7 Analysis of heritage assets by class or group (distinguishing those at cost and those at valuation)**

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

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

(1) Explain the reasons why heritage assets have not been recognised on the balance sheet.

(2) Describe the significance and nature of heritage assets.

(3) Disclose information that is helpful in assessing the value of heritage assets.

(4) Explain the reasons why it is not practicable to obtain a valuation of heritage assets.

**18.9 Five year summary of heritage assets transactions**

	2017	2018	2019	2020	2021
	€	€	€	€	€
Purchases					
Group A					
Group B					
Group C					
Other					
Disposals					
Group A					
Group B					
Group C					
Other					
Total disposals					
Change for impairment					
Group A					
Group B					
Group C					
Other					
Total change for impairment					
Deposits					
Group A - carrying amount					
Group B - carrying amount					
Group C					
Other					
Total deposits					

**Part 17 Investment assets**

Please complete this part if the charity has any investment assets

**17.1 Please provide a breakdown of investments (please provide for each class of investment)**

	Cash & cash equivalents	Fixed investments	Investment properties	Realised investments	Other	Total
Carrying (net) value at beginning of period	80,000					80,000
Add additions to investments during period						
Less disposals of carrying value						
Less impairments						
Net reversal of impairments						
Adjustments transfer (to)/from the period	22,000					22,000
Adjustments (not qualified) on valuation						
Carrying (net) value at end of year	102,000					102,000

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

--

Please note that fair value in this column is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For assets measured on a fair value basis in the column of the security valued on the London Stock Exchange (LSE) or the London Stock Exchange (LSE) or other securities where there is no market price as a result of a merger, it is the market or value last estimate of fair value.

**17.2 Please provide a breakdown of investments shown above, agreeing with the balance sheet (see 8.6) differentiating between those held at fair value and those held at cost less impairment**

**Analysis of investments**

Cash & cash equivalents

Fixed investments

Investment properties

Realised investments

Other investments

Total

Grand total (fair value at year end - Cost less impairment)

	Fair value at year end	Cost less impairment
Cash & cash equivalents	102,000	
Fixed investments		
Investment properties		
Realised investments		
Other investments		
Total	102,000	
Grand total (fair value at year end - Cost less impairment)	102,000	102,000

**17.3 If your charity holds investment properties, please complete the following table.**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity.
- (ii) Where a independent valuation is applicable, and relevant qualifications.
- (iii) Provide notes on the realisation of the ability to realise investment property or on the realisation of business or disposal proceeds.
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements.


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

**Analysis of contract asset investments**

Cash & cash equivalents

Fixed investments

Investment properties

Realised investments

Other investments

Total

	This year	Total year
Cash & cash equivalents		
Fixed investments	112,000	80,000
Investment properties		
Realised investments		
Other investments		
Total	112,000	80,000

**17.5 Guarantees**

Please provide details and amount of any guarantees made by or on behalf of a third party

Name of the entity or entities resulting from these guarantees

Please explain how the guarantee fulfils the charity's aims


**17.6 Contingent Liabilities**

Amount of contingency items which (subject to the approval of appropriate parties) may be disclosed in aggregate provided that such aggregation does not cause significant misstatement.

Description	This year	Total year
Total		

Amount of contingency items which (subject to the approval of appropriate parties) may be disclosed in aggregate provided that such aggregation does not cause significant misstatement.

Description	This year	Total year
Total		

Terms and conditions of balance sheet, as only provided

Name of any contingency items which have been considered but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts payable after more than 1 year

Amounts payable after more than 1 year


**17.7 Additional Information**

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

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

Where a charity has provided financial assets on a lease of property, the carrying amount of the financial asset pledged as security and the lease and conditions relating to the pledge.


## 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>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<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>	-	-	-	-	-

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
£	£
-	-
-	-
10,796	10,796
10,796	10,796

*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

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

## Note 20 Creditors and accruals

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

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>300</b>	<b>300</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.

## 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 £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


**21.2 Movements in recognised provisions and funding commitment during the period**

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

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

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


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


**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

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

n/a

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.

none

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

n/a

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

n/a

**Note 24**      **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
113,965	80,945
-	-
113,965	80,945

**Note 25 Fair value of assets and liabilities**

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

--

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

--

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

Please provide details of the nature of the event

n/a

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

n/a





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

**Note 27** **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

TRUE

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

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

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

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

**28.2 Trustees' expenses**

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

**28.3 Transaction(s) with related parties**

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

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

TRUE

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

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

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

**Note 29** **Additional Disclosures**

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.

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**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 1 to 2.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
  - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed: \_\_\_\_\_

MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
MARKET HARBOROUGH  
LEICESTERSHIRE  
LE16 9HE

Dated: 24 October 2023.

# berry accountants



Invoice No. 37179  
Client Ref 4218-RW  
Date 24 October 2023

The Children's Hospital Trust South Africa  
Apple Tree Cottage  
6 The Green  
Woughton on the Green  
Milton Keynes  
MK6 3BE

## CHILDREN'S HOSPITAL TRUST SOUTH AFRICA

Examination of the Accounts and reporting thereon for the year ended 31 December 2022.

	250.00	20.00%
SUBTOTAL	250.00	
VAT on SR items at rates shown	50.00	
<b>Total</b>	<b>£ 300.00</b>	

**Settlement Terms One Month**  
**Queries MUST be notified within 14 days**

We can accept payment by cheque, debit/credit card or directly into our account

Account Name: **BERRY ACCOUNTANTS LTD – OFFICE ACCOUNT** Sort Code: **53-81-46** Account No: **87134705**  
Other references BIC: **NWBKGB2L** IBAN: **GB60NWBK53814687134705**

Berry Accountants Ltd • VAT Reg No.119 2187 73  
Bowden House, 36 Northampton Road, Market Harborough, Leicestershire, LE16 9HE  
Tel: **01858 467474** Fax: **01858 464111** E-mail: [accountants@berry.uk.com](mailto:accountants@berry.uk.com) Web: [www.berry.uk.com](http://www.berry.uk.com)



Directors: **A C Neal** BA (Hons) FCA, **M A Woods** Bsc (Hons) FCA, **Mrs R Walden** FCCA, **Ms S Khurmi** BA (Hons) FCCA CTA

**BUSINESS ACCOUNTS AND TAXATION • SELF-ASSESSMENT • CAPITAL TAXES • INHERITANCE TAX • VAT • AUDIT • PAYROLL • IT SERVICES**

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales  
Registered in England No.06889455 • Registered office: Bowden House, 36 Northampton Road, Market Harborough, Leicestershire, LE16 9HE  
Berry Accountants is a trading name of Berry Accountants Ltd

**CHILDRENS HOSPITAL TRUST SOUTH AFRICA**

England & Wales - Charity number 1121573

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2021 Period start date To 31<sup>st</sup> December 2021  
Period end date

Charity name: The Children's Hospital Trust South Africa

Charity registration number: 1121573

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To relieve sickness and to promote good health by supporting the Red Cross War Memorial Hospital South Africa and the Trust's work in paediatric healthcare across Africa.</b>
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	<b>The Children's Hospital Trust South Africa is a UK registered Charity whose role is to raise awareness and generate funds for the Children's Hospital Trust based in Cape Town, South Africa. The Trust raises funds for priority projects and programmes at the Red Cross War Memorial Hospital and Paediatric Healthcare in Africa.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.</b>

### 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	

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><b>The Trust continues to broaden its depth of fundraising in the UK. It has worked closely with the Trust in SA to develop existing relationships and harness new ones.</b></p> <p><b>Foundations and Trusts remain a high percentage of the fundraising.</b></p> <p><b>The main projects and programmes to benefit from the Trust fundraising this year were:</b></p> <ul style="list-style-type: none"> <li><b>-The Paediatric Intensive Care Unit</b></li> <li><b>-The African Fellowship Programme</b></li> <li><b>-Weekend Waiting List Project</b></li> <li><b>-Nurse Training Programme</b></li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Despite the continuing pandemic, The Trust remains in a robust position to meet its Objects.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To maintain a minimal cash balance on donations so as to get funds to projects. We maintain operational reserves to cover administration.</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<b>All operational costs are covered by specific funding, sponsorship and GiftAid. This means that all donations can be applied to the Trust projects.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Benedict Hall	Chair		
2	Stephen Oakenfull			
3	Tamsin Ashmore			
4	John Bester			
5	Jaimie Waddell			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
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
Independent Examiner	Mrs R Walden FCCA	Berry Accountants Bowden House 39 Northampton Road Market Harborough Leicestershire LE16 9HE

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

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>T N Ashmore</i>	<i>Benedict Hall</i>
Full name(s)	Tamsin Ashmore	BENEDICT HALL
Position (eg Secretary, Chair, etc)	Trustee	CHAIRMAN
Date	27.10.2022	



The Children's Hospital Trust SA		Charity No (if any)	1121573
<b>Annual accounts for the period</b>			
Period start date	01/01/2021	To	Period end date 31/12/2021

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	20,945	116,825	-	137,769	132,617
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	15,871	-	-	15,871	14,537
<b>Total</b>	S07	<b>36,816</b>	<b>116,825</b>	<b>-</b>	<b>153,640</b>	<b>147,154</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	11,205	-	-	11,205	10,956
Charitable activities	S09	19,919	71,862	-	91,781	158,597
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>31,124</b>	<b>71,862</b>	<b>-</b>	<b>102,986</b>	<b>169,553</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	5,692	44,962	-	50,654	22,399
<b>Net income/(expenditure)</b>	S14	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Extraordinary items</b>	S15	<b>5,692</b>	<b>44,962</b>	<b>-</b>	<b>50,654</b>	<b>22,399</b>
<b>Transfers between funds</b>	S16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>	S17	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>5,692</b>	<b>44,962</b>	<b>-</b>	<b>50,654</b>	<b>22,399</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	40,787	-	-	40,787	63,186
<b>Total funds carried forward</b>	S22	<b>46,479</b>	<b>44,962</b>	<b>-</b>	<b>91,441</b>	<b>40,787</b>

**Section B**

**Balance sheet**

Guidance Notes

**Fixed assets**

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

**Current assets**

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

**Creditors: amounts falling due within one year** (Note 20)

**Net current assets/(liabilities)**

**Total assets less current liabilities**

**Creditors: amounts falling due after one year** (Note 20)

**Provisions for liabilities**

**Total net assets or liabilities**

**Funds of the Charity**

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
<b>Total funds</b>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	-	-	-	-	-
B06	-	-	-	-	-
B07	10,796	-	-	10,796	10,796
B08	-	-	-	-	-
B09	80,945	-	-	80,945	30,291
B10	91,741	-	-	91,741	41,087
B11	300	-	-	300	300
B12	91,441	-	-	91,441	40,787
B13	91,441	-	-	91,441	40,787
B14	-	-	-	-	-
B15	-	-	-	-	-
B16	91,441	-	-	91,441	40,787
B17	-	-	-	-	-
B18	-	-	-	-	-
B19	-	-	91,441	91,441	40,787
B20	-	-	-	-	-
B21	-	-	91,441	91,441	40,787

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

Signature	Print Name	Date of approval dd/mm/yyyy
<i>T N Ashmore</i>	Tamsin Ashmore	27.10.22
<i>Benedict Hall</i>	BENEDICT HALL	27/10/22

**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	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-
<b>Current assets</b>						
Stocks	(Note 18)	B06	-	-	-	-
Debtors	(Note 19)	B07	10,796	-	10,796	10,796
Investments	(Note 17.4)	B08	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	80,945	-	80,945	30,291
<b>Total current assets</b>		B10	91,741	-	91,741	41,087
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	300	-	300	300
<b>Net current assets/(liabilities)</b>		B12	91,441	-	91,441	40,787
<b>Total assets less current liabilities</b>		B13	91,441	-	91,441	40,787
<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	91,441	-	91,441	40,787
<b>Funds of the Charity</b>						
Endowment funds	(Note 27)	B17	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-
Unrestricted funds		B19	-	91,441	91,441	40,787
Revaluation reserve		B20	-	-	-	-
<b>Total funds</b>		B21	-	91,441	91,441	40,787

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

Signature	Print Name	Date of approval dd/mm/yyyy

**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 reserves of the Entity are sufficient to cover the operational cost budget confirmed for the 2022 financial year.*

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 { }.

- Yes\*
- No\*

\* -Tick as appropriate

*Please disclose:*

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

**1.4 Changes to accounting estimates**

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

- Yes\*
- No\*

\* -Tick as appropriate

*Please disclose:*

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

**1.5 Material prior year errors**

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

- Yes\*
- No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	None
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	n/a
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	n/a

**Note 2 Accounting policies**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

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

None

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

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

Fund balance as restated

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

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

Previous period net income/(expenditure) as restated

## Note 2 Accounting policies

### 2.2 INCOME

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

<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>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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).	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

recognised as income earned from the provision of goods and services as income from charitable activities.

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

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

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

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

**Deferred income**

No material item of deferred income has been included in the accounts.

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

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

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

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

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

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

<input type="checkbox"/>
--------------------------

They are valued at cost.

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

The depreciation rates and methods used are disclosed in note 9.2.

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

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

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

They are valued at cost.

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

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

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

They are valued at cost.

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

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

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

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

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

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

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

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

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

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

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

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

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

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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

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

N/A
-----

## Note 3

## Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	20,945	116,825	-	137,770	132,617
Gift Aid	1,848	-	-	1,848	566
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>22,793</b>	<b>116,825</b>	<b>-</b>	<b>139,618</b>	<b>133,183</b>
<b>Charitable activities:</b>					
Admin fees received	13,273	-	-	13,273	13,831
Reimbursed costs	750	-	-	750	140
Other	-	-	-	-	-
<b>Total</b>	<b>14,023</b>	<b>-</b>	<b>-</b>	<b>14,023</b>	<b>13,971</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>					
Funding received	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<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 - sponsorship income	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>36,816</b>	<b>116,825</b>	<b>-</b>	<b>153,641</b>	<b>147,154</b>

## Other information:

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

GBP 123 735 that was donated with a specific purpose.

Where any endowment fund is converted into income in the reporting 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)

Donation income and funding received from The Children's Hospital Trust (in South Africa)

## Note 4

## Analysis of receipts of government grants

Description	This year £	Last year £
Government grant 1	-	-
Government grant 2	-	-
Government grant 3	-	-
Other	-	-
<b>Total</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**

Seconded staff  
Use of property  
Other

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

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.

None

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

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	11,205	-	-	11,205	10,956
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>11,205</b>	<b>-</b>	<b>-</b>	<b>11,205</b>	<b>10,956</b>
<b>Expenditure on charitable activities</b>					
Donations paid to The Children's Hospital Trust (based in South Africa)	19,919	71,862	-	91,781	158,597
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>19,919</b>	<b>71,862</b>	<b>-</b>	<b>91,781</b>	<b>158,597</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>

**TOTAL EXPENDITURE**

31,124	71,862	-	102,986	169,553
--------	--------	---	---------	---------

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)			91,781	158,597
<b>Total</b>				<b>91,781</b>	<b>158,597</b>

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

Payments to The Children's Hospital Trust (in South Africa)
---

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

Payments to The Children's Hospital Trust (in South Africa) 2021: GBP 91 781, 2020: GBP 158 597
---

**Note 7**      **Extraordinary items**

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

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</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	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</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.*

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

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

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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

This year £	Last year £
300	300
0	0
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
8,684	8,958
-	-
-	-
-	-
8,684	8,958

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

n/a

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	2	1
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	2	1

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

Please complete if an ex-gratia payment is made.

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

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

**11.4 Redundancy payments**

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

**Total amount of payment**

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

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

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

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

Amount of contributions recognised in the SOFA as an expense

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


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

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

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


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

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


**Note 13 Grantmaking**

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
The Children's Hospital Trust (in SA)	91,781		-	91,781
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	<b>91,781</b>	<b>-</b>	<b>-</b>	<b>91,781</b>

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

**13.2 Grants made to institutions**

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

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

Names of institution	Purpose	Total amount of grants paid £
The Children's Hospital Trust (in South Africa)	Registered NPO, advancing child healthcare through the Red Cross War Memorial Children's Hospital	91,781
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>91,781</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>91,781</b>

**Note 14 Tangible fixed assets**

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

**14.1 Cost or valuation**

	Freshold 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	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	-	-	-	-	-	-
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**

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

**14.5 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

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

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB

**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**

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

--

**15.6 Revaluation**

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

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

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


**15.7 Other disclosures**

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

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

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

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

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

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


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

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


**(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.****16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

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

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

**16.4 Net book value**

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

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

--

**16.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**qualifications of independent valuer**the methods applied and significant assumptions**any significant limitations on the valuation*


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

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

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

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


**16.9 Five year summary of heritage assets transactions**

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

**Note 17 Investment assets**

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

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

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	30,291	-	-	-	-	30,291
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	50,654	-	-	-	-	50,654
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	80,945	-	-	-	-	80,945

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

--

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

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

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	80,945	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	80,945	-
Grand total (Fair value at year end+Cost less impairment)		80,945

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

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


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

**Analysis of current asset investments**

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

This year	Last year
£	£
-	-
80,945	30,291
-	-
-	-
-	-
80,945	30,291

**17.5 Guarantees**

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

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

Description	This year £	Last year £
<b>Total</b>		

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

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year


**17.7 Additional information**

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

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

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


## 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>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<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>	-	-	-	-	-

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
£	£
-	-
-	-
10,796	10,796
10,796	10,796

*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

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

**Total**

## Note 20

## Creditors and accruals

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

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>300</b>	<b>300</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.

## 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 £
-	-
-	-
-	-
<b>-</b>	<b>-</b>

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


**21.2 Movements in recognised provisions and funding commitment during the period**

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

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

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

--

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

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

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

<i>n/a</i>
<i>none</i>

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

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

n/a

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

n/a

**Note 24**      **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
80,945	30,291
-	-
80,945	30,291

**Note 25 Fair value of assets and liabilities**

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

--

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

--

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

n/a
-----

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

n/a
-----





## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

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

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

TRUE

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

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

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

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

**28.2 Trustees' expenses**

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

**28.3 Transaction(s) with related parties**

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

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

TRUE

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

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

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

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 1 to 2.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
  - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed: \_\_\_\_\_



MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
MARKET HARBOUROUGH  
LEICESTERSHIRE  
LE16 9HE

Dated: 31 October 2022.

**CHILDRENS HOSPITAL TRUST SOUTH AFRICA**

England & Wales - Charity number 1121573

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# Accounts

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## Trustees' Annual Report for the period

From **1<sup>st</sup> January 2020** Period start date To **31<sup>st</sup> December 2020**  
Period end date

Charity name: **The Children's Hospital Trust South Africa**

Charity registration number: **1121573**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To relieve sickness and to promote good health by supporting the Red Cross War Memorial Hospital South Africa and the Trust's work in paediatric healthcare across Africa.</b>
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	<b>The Children's Hospital Trust South Africa is a UK registered Charity whose role is to raise awareness and generate funds for the Children's Hospital Trust based in Cape Town, South Africa. The Trust raises funds for priority projects and programmes at the Red Cross Ward Memorial hospital and Paediatric Healthcare in Africa.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees have had regard to the guidance issues by the Charity Commission on public benefit</b>

## 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	

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><b>The Trust continues to broaden its depth of fundraising in the UK. It has worked closely with the Trust in SA to develop existing relationships and harness new ones.</b></p> <p><b>Foundations and Trusts remain a high percentage of the fundraising.</b></p> <p><b>The main projects to benefit from the Trust fundraising this year were:</b></p> <ul style="list-style-type: none"> <li><b>-The Paediatric Intensive Care Unit</b></li> <li><b>-The African Fellowship Programme</b></li> <li><b>-Weekend Waiting List Project</b></li> <li><b>-Nurses Training Programme</b></li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Despite the pandemic, the Trust remains in a robust position to meet its Objects.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To maintain a minimal cash balance on donations so as to get funds to projects. We maintain operational reserves to cover administration</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<b>All operational costs are covered by specific funding, sponsorship and GiftAid. This means that all donations can be applied to the Trust projects</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Trust Deed</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Trust Deed</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	<b>Appointed by Trustees</b>

### 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	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>All appointments and fundraising are coordinated with the Trust in South Africa. All publicity and marketing is approved by the Head of Communications in South Africa. Monthly accounts are submitted to the Finance Department in South Africa and verified and examined against bank statements and reconciliations and approved by the Chairman and one other Trustee of the UK Board.</b>
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Children's Hospital Trust South Africa
Other name the charity uses	
Registered charity number	1121573
Charity's principal address	c/o Driftway, King Lane, Over Wallop, STOCKBRIDGE SO20 8JG



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
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

Type of adviser	Name	Address
Independent Examiner	Mrs R Walden FCCA	Berry Accountants Bowden House 39 Northampton Road Market Harborough Leicestershire LE16 9HE

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

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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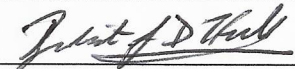
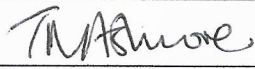
## Other optional information

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## 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)	BENEDICT HALL	TAM SIN ASHMORE
Position (eg Secretary, Chair, etc)	CHAIRMAN	TRUSTEE
Date	18/10/21	



The Children's Hospital Trust SA			Charity No (if any)	1121573
<b>Annual accounts for the period</b>				
Period start date	01/01/2020	To	Period end date	31/12/2020

## Section A Statement of financial activities

Guidance Notes

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

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

##### **Total**

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds  
Charitable activities  
Separate material item of expense  
Other

##### **Total**

#### 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

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	8,882	123,735	-	132,617	67,666
S02	-	-	-	-	28,239
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	35,000
S06	14,537	-	-	14,537	13,815
S07	23,419	123,735	-	147,154	144,720
S08	10,956	-	-	10,956	45,379
S09	34,862	123,735	-	158,597	76,058
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	45,818	123,735	-	169,553	121,437
S13	- 22,399	-	-	- 22,399	23,283
S14	-	-	-	-	-
S15	- 22,399	-	-	- 22,399	23,283
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 22,399	-	-	- 22,399	23,283
S21	63,186	-	-	63,186	39,903
S22	40,787	-	-	40,787	63,186

# Section B

# Balance sheet

Guidance Notes

## Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

## Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

Creditors: amounts falling due within one year (Note 20)

**Net current assets/(liabilities)**

**Total assets less current liabilities**

Creditors: amounts falling due after one year (Note 20)

Provisions for liabilities

**Total net assets or liabilities**

## Funds of the Charity

Endowment funds (Note 27)

Restricted income funds (Note 27)

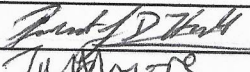
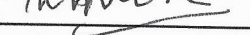
Unrestricted funds

Revaluation reserve

**Total funds**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	-	-	-	-	-
B06	-	-	-	-	-
B07	10,796	-	-	10,796	10,796
B08	-	-	-	-	-
B09	30,291	-	-	30,291	52,690
B10	41,087	-	-	41,087	63,486
B11	300	-	-	300	300
B12	40,787	-	-	40,787	63,186
B13	40,787	-	-	40,787	63,186
B14	-	-	-	-	-
B15	-	-	-	-	-
B16	40,787	-	-	40,787	63,186
B17	-	-	-	-	-
B18	-	-	-	-	-
B19	-	-	40,787	40,787	63,186
B20	-	-	-	-	-
B21	-	-	40,787	40,787	63,186

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

Signature	Print Name	Date of approval dd/mm/yyyy
	BENEDICT HALL	
	TAMARA BISMORE	

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 reserves of the Entity are sufficient to cover the operational cost budget confirmed for the 2021 financial year.

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 { }.

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	n/a
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	n/a
(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.	n/a

1.4 Changes to accounting estimates

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

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	None
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	n/a
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	n/a

**Note 2 Accounting policies**

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

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

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

None

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

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

Fund balance as restated \_\_\_\_\_

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

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

Previous period net income/(expenditure) as restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

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

<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>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

recognised as income earned from the provision of goods and services as income from charitable activities.

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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.

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

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

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

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

**Deferred income**

No material item of deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

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

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

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

They are valued at cost.

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

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

They are valued at cost.

**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.

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

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

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

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

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

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

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

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

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

N/A

N/A
-----

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	8,882	123,735	-	132,617	95,905
	Gift Aid	566	-	-	566	4,101
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>9,448</b>	<b>123,735</b>	<b>-</b>	<b>133,183</b>	<b>100,006</b>	
Charitable activities:	Admin fees received	13,831	-	-	13,831	5,084
	Reimbursed costs	140	-	-	140	2,650
	Other	-	-	-	-	-
	<b>Total</b>	<b>13,971</b>	<b>-</b>	<b>-</b>	<b>13,971</b>	<b>7,734</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Separate material item of income:	Funding received	-	-	-	-	35,000
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>
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 - sponsorship income	-	-	-	-	1,980
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,980</b>
<b>TOTAL INCOME</b>	<b>23,419</b>	<b>123,735</b>	<b>-</b>	<b>147,154</b>	<b>144,720</b>	

## Other information:

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

GBP58 051 that was donated with a specific purpose.

Where any endowment fund is converted into income in the reporting 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)

Donation income and funding received from The Children's Hospital Trust (in South Africa)

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</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**

Seconded staff  
Use of property  
Other

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

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.

None

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

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	10,956	-	-	10,956	10,784
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	10,784
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	23,811
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	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>10,956</b>	<b>-</b>	<b>-</b>	<b>10,956</b>	<b>45,379</b>
<b>Expenditure on charitable activities</b>					
Donations paid to The Children's Hospital Trust (based in South Africa)	34,862	123,735	-	158,597	76,058
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>34,862</b>	<b>123,735</b>	<b>-</b>	<b>158,597</b>	<b>76,058</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>

**TOTAL EXPENDITURE**

45,818	123,735	-	169,553	121,437
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other	Donation of funds raised to The Children's Hospital Trust (in South Africa)			158,597	76,058
<b>Total</b>				<b>158,597</b>	<b>76,058</b>

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

Payments to The Children's Hospital Trust (in South Africa)
---

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

Payments to The Children's Hospital Trust (in South Africa) 2020: GBP 158 597; 2019: GBP 76 058
---

## Note 7 Extraordinary items

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

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



**Section C**

**Notes to the accounts**

**Note 9 Support Costs**

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

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</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.*

**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>
300	300
0	0
0	0
0	0

**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 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
8,958	18,638
-	-
-	-
-	-
8,958	18,638

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

n/a

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	1	1
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	1	1

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

Please complete if an ex-gratia payment is made.

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

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

Amount of contributions recognised in the SOFA as an expense

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


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

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

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


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

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




**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	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	-	-	-	-	-	-
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**

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

--

**14.5 Revaluation**

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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


**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB

**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**

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

--

**15.6 Revaluation**

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

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

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


**15.7 Other disclosures**

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

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

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

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

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

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


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

\*\* 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**

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

--

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

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

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

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

**16.4 Net book value**

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

**16.5 Impairment**

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

--

**16.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


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

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.


**16.9 Five year summary of heritage assets transactions**

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

**Note 17 Investment assets**

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

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

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	52,690	-	-	-	-	52,690
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	22,399	-	-	-	-	22,399
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	30,291	-	-	-	-	30,291

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

--

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

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

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	30,291	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	30,291	-
Grand total (Fair value at year end+Cost less impairment)		30,291

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

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


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

Analysis of current asset investments

This year	Last year
£	£
-	-
30,291	52,690
-	-
-	-
-	-
30,291	52,690

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

17.5 Guarantees

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


17.6 Concessionary loans

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

Description	This year £	Last year £
<b>Total</b>		

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

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year


17.7 Additional information

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

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

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


## 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>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<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>	-	-	-	-	-

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
£	£
-	-
-	-
10,796	10,796
10,796	10,796

*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	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>300</b>	<b>300</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.

## 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 £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


**21.2 Movements in recognised provisions and funding commitment during the period**

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

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

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

--

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

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

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

*n/a*

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.

*none*

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

n/a

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

n/a

**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>Last year £</b>
-	-
-	-
30,291	52,690
-	-
30,291	52,690

**Note 25 Fair value of assets and liabilities**

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

--

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

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**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

n/a
-----

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

n/a
-----





## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

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

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

TRUE

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

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

TRUE

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

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

**28.3 Transaction(s) with related parties**

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

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

TRUE

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

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

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

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES AND MEMBERS OF  
THE CHILDREN'S HOSPITAL TRUST SOUTH AFRICA**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 1 to 2.

**Respective responsibilities of trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:-
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
  - have not been met; or
- 2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

Signed: \_\_\_\_\_



MRS R WALDEN FCCA  
BERRY ACCOUNTANTS LTD  
CHARTERED ACCOUNTANTS  
BOWDEN HOUSE  
36 NORTHAMPTON ROAD  
MARKET HARBOUROUGH  
LEICESTERSHIRE  
LE16 9HE

Dated: 28 July 2021

# berry accountants



Invoice No.: 31497  
Client Ref: 4218-RW  
Date: 28 July 2021

The Children's Hospital Trust South Africa  
Apple Tree Cottage  
6 The Green  
Woughton on the Green  
Milton Keynes  
MK6 3BE

## CHILDREN'S HOSPITAL TRUST SOUTH AFRICA

Examination of the Accounts and reporting thereon for the year ended 31 December 2020.

	250.00	20.00%
	<hr/>	
SUBTOTAL	250.00	
VAT on SR items at rates shown	50.00	
	<hr/>	
<b>Total</b>	<b>£ 300.00</b>	
	<hr/> <hr/>	

**Settlement Terms One Month**  
**Queries MUST be notified within 14 days**

We can accept payment by cheque, debit/credit card or directly into our account  
Account Name: BERRY ACCOUNTANTS LTD – OFFICE ACCOUNT  
Sort Code: 53-81-46 • Account No: 87134705 • Other references • BIC: NWBKGB2L • IBAN: GB60NWBK53814687134705

VAT Reg No: 119 2187 73

Berry Accountants Ltd  
Bowden House, 36 Northampton Road, Market Harborough, Leicestershire, LE16 9HE  
Tel: 01858 467474 Fax: 01858 464111 Email: [accountants@berry.uk.com](mailto:accountants@berry.uk.com) Web: [www.berry.uk.com](http://www.berry.uk.com)



Directors: **A C Neal** BA (Hons) FCA, **M A Woods** BSc (Hons) FCA, **Mrs R Walden** FCCA, **Ms S Khurmi** BA (Hons) FCCA CTA

**BUSINESS ACCOUNTS AND TAXATION • SELF-ASSESSMENT • CAPITAL TAXES • INHERITANCE TAX • VAT • AUDIT • PAYROLL • IT SERVICES**

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