



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2022 Period start date To 31st 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"> - The Paediatric Intensive Care Unit - The African Fellowship Programme - Therapeutic Playground - Nurse Training Programme - Oncology |

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 | 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. |
| 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 | 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. |
| 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 | Trust Deed |
| How is the charity constituted? (e.g. unincorporated association, CIO) | Para 1.25 | Trust Deed |
| 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 | Appointment by Trustees |

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 | 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. |
| 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 | | | | |
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| 12 | | | | |
| 13 | | | | |
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| 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

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

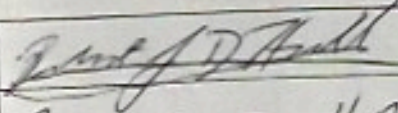
Other optional information

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

Declarations

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

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-----------------|--|
| Signature(s) | T Ashmore. |  |
| Full name(s) | TAM SIN 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 |
| Annual accounts for the period | | | |
| 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 | 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 | 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 |

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

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

Section B

Balance sheet

Guidance Notes

Fixed assets

Intangible assets (Note 15) B01

Tangible assets (Note 14) B02

Heritage assets (Note 16) B03

Investments (Note 17) B04

Total fixed assets B05**Current assets**

Stocks (Note 18) B06

Debtors (Note 19) B07

Investments (Note 17.4) B08

Cash at bank and in hand (Note 24) B09

Total current assets B10

Creditors: amounts falling due within one year (Note 20) B11

Net current assets/(liabilities) B12**Total assets less current liabilities** B13

Creditors: amounts falling due after one year (Note 20) B14

Provisions for liabilities B15

Total net assets or liabilities B16**Funds of the Charity**

Endowment funds (Note 27) B17

Restricted income funds (Note 27) B18

Unrestricted funds B19

Revaluation reserve B20

Total funds B21

| Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|

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

| | | | | |
|---------|---|---|---------|--------|
| - | - | - | - | - |
| 10,795 | - | - | 10,795 | 10,796 |
| - | - | - | - | - |
| 113,965 | - | - | 113,965 | 80,945 |
| 124,760 | - | - | 124,760 | 91,741 |

| | | | | |
|-----|---|---|-----|-----|
| 300 | - | - | 300 | 300 |
|-----|---|---|-----|-----|

| | | | | |
|---------|---|---|---------|--------|
| 124,460 | - | - | 124,460 | 91,441 |
|---------|---|---|---------|--------|

| | | | | |
|---------|---|---|---------|--------|
| 124,460 | - | - | 124,460 | 91,441 |
|---------|---|---|---------|--------|

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

| | | | | |
|---------|---|---|---------|--------|
| 124,460 | - | - | 124,460 | 91,441 |
|---------|---|---|---------|--------|

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

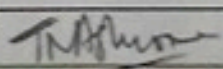
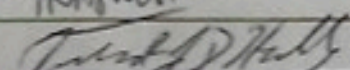
| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

| | | | | |
|---|---|---------|---------|--------|
| - | - | 124,460 | 124,460 | 91,441 |
|---|---|---------|---------|--------|

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

| | | | | |
|---|---|---------|---------|--------|
| - | - | 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 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 charity are sufficient to cover the operational cost budget confirmed for the 2023 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 1.

Yes* ☒ - Tick as appropriate

No*

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* ☒ - Tick as appropriate

No*

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* ☒ - Tick as appropriate

No*

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.

| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| 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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| 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). | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Government grants | The charity has received government grants in the reporting period | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| 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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| 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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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 | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| Donated services and facilities | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| Support costs | The charity has incurred expenditure on support costs. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/> | | | | | | |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/> | | | | | | |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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.

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.

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

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.

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.

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.

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.

The charity made no redundancy payments during the reporting period

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

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

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.

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

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.

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.

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.

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.

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 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.

[illegible]

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 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 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

| Analysis | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|-----------------------------------|--|--------------------|-------------------------|-----------------|-------------|------------|
| | | | | | £ | £ |
| Donations and legacies: | 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 | - | - | - | - | - |
| Total | | 57,482 | 181,003 | - | 238,485 | 139,618 |
| Charitable activities: | Admin fees received | 25,708 | - | - | 25,708 | 13,273 |
| | Reimbursed costs | 140 | - | - | 140 | 750 |
| | Other | - | - | - | - | - |
| | Total | 25,848 | - | - | 25,848 | 14,023 |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | 53 | - | - | 53 | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 53 | - | - | 53 | - |
| Separate material item of income: | Funding received | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other - sponsorship income | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 83,383 | 181,003 | - | 264,386 | 153,641 |

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)

Section C

Notes to the accounts

(cont)

Note 4

Analysis of receipts of government grants

Government grant 1
 Government grant 2
 Government grant 3
 Other

| Description | This year | Last year |
|-------------|-----------|-----------|
| | £ | £ |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

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

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

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--------------------------------------|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Expenditure on raising funds: | 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 | - | - | - | - | - |
| | Total expenditure on raising funds | 26,372 | - | - | 26,372 | 11,205 |
| Expenditure on charitable activities | Donations paid to The Children's Hospital Trust (based in South Africa) | 157,044 | 47,950 | - | 204,994 | 91,781 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total expenditure on charitable activities | 157,044 | 47,950 | - | 204,994 | 91,781 |
| Separate material item of expense | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total other expenditure | - | - | - | - | - |
| TOTAL EXPENDITURE | | 183,416 | 47,950 | - | 231,366 | 102,986 |

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 |
| Total | | | | 204,994 | 91,781 |

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 | | - | - |
| Total extraordinary items | | - | - |

Section C Notes to the accounts

Note 8 Funds received as agent

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

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

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

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

Section C

Notes to the accounts

Note 9 Support Costs

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

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

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

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

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year £ | Last year £ |
|----------------|----------------|
| 8,756 | 8,684 |
| - | - |
| - | - |
| - | - |
| 8,756 | 8,684 |

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 | 2 |
| Charitable Activities | - | - |
| Governance | - | - |
| Other | - | - |
| Total | 2 | 2 |

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

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

11.4 Redundancy payments

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

Total amount of payment

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

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

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

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

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

| | |
|---|--|
| <p>Amount of contributions recognised in the SOFA as an expense</p> | |
| <p>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</p> | |

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.*

| | |
|--|--|
| <p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p> | |
| <p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</p> | |

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.*

| | |
|---|--|
| <p>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</p> | |
| | |

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 | | | - | - |
| Total | 204,994 | - | - | 204,994 |

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 | 204,994 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions in reporting period | | 204,994 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 204,994 |

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 scope of heritage assets held.

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

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

18.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers¹

At end of the year

| Heritage asset 1 | Heritage asset 2 | Heritage asset 3 | Heritage asset 4 | Total |
|---------------------|---------------------|---------------------|---------------------|-------|
| £ | £ | £ | £ | £ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

18.3 Depreciation and impairment

18.3.1 Depreciation

At beginning of the year

Deposits

Disposals

Impairment

Transfers²

At end of year

| 18.3.1 | 18.3.2 | 18.3.3 | 18.3.4 | Total | Group 1 (75%) or Reducing Balance |
|--------|--------|--------|--------|-------|-----------------------------------|
| £ | £ | £ | £ | £ | £ |
| | | | | | |
| | | | | | |
| | | | | | |
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18.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

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18.5 Impairment

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

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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

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18.7 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

Revaluations

Carrying amount at the end of period

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

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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 | | | | | |
| Depreciate | | | | | |
| Group A - carrying amount | | | | | |
| Group B - carrying amount | | | | | |
| Group C | | | | | |
| Other | | | | | |
| Total depreciation | | | | | |

Part 17 Investment assets

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

17.1 Please provide investment details (please provide for each class of investment)

| | Cash & cash equivalents | Fixed income investments | Investment properties | Real estate investments | Other | Total |
|---|-------------------------|--------------------------|-----------------------|-------------------------|-------|---------|
| Carrying (net) value at beginning of period | 80,000 | | | | | 80,000 |
| Add: additions to investments during period | | | | | | |
| Less: disbursements of carrying value | | | | | | |
| Less: impairment | | | | | | |
| Add: Reversal of impairment | | | | | | |
| Add/Subtract: transfer in/out to the period | 11,000 | | | | | 11,000 |
| Add/Subtract: net gain/loss in the period | | | | | | |
| Carrying (net) value at end of year | 110,000 | | | | | 110,000 |

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

Please note that fair value in this section is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For certain securities, the fair value is the value of the security quoted on the market (the Exchange Rate (ER/ECR) or quotation) or the other market where there is no market price (the "other market") or value based on the fair value.

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

Analysis of investments

Cash & cash equivalents

Fixed income investments

Investment properties

Real estate investments

Other investments

Total

Cost held (fair value at year end - cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| 110,000 | |
| | |
| | |
| | |
| | |
| 110,000 | |
| | 110,000 |

17.3 If you clearly hold investment properties, please complete the following table.

- (a) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity.
- (b) State in independent column, if applicable, and relevant justifications.
- (c) Provide notes of the valuation on the ability to realize investment property or on the conditions of business or disposal proceeds.
- (d) Explain any significant differences for the period, investment or development of investment property or for inputs, valuations or enhancements.

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

Analysis of current asset investments

Cash & cash equivalents

Fixed income investments

Investment properties

Real estate investments

Total

| This year | Last year |
|-----------|-----------|
| 110,000 | 80,000 |
| | |
| | |
| 110,000 | 80,000 |

17.5 Guarantees

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

Terms of the equity or security resulting from these guarantees

Please explain how the guarantee fulfills the charity's aims

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17.6 Contingent assets

Amount of contingency assets (if any) (Assets that may be realized or aggregated assets that may be aggregated that are subject to contingent liabilities)

| Description | This year | Last year |
|-------------|-----------|-----------|
| | | |
| | | |
| Total | | |

Amount of contingency assets (if any) (Assets that may be realized or aggregated assets that may be aggregated that are subject to contingent liabilities)

| Description | This year | Last year |
|-------------|-----------|-----------|
| | | |
| | | |
| Total | | |

Terms and conditions of balance sheet, and only provided

Notes of any contingency assets which have been realized but not taken up of the reporting date

Amount payable within 1 year

Amount payable after more than 1 year

Amount payable after more than 1 year

Amount payable after more than 1 year

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17.7 Additional information

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

For all investments measured at fair value, the charity is monitoring the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets in a form of security, the carrying amount of the financial asset should be shown as security and the basis and conditions relating to the change.

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Note 18

Stocks

Please complete this note if the charity holds any stock items

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

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

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

| |
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Section C

Notes to the accounts

(cont)

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 - | - |

Section C

Notes to the accounts

(cont)

Note 20 Creditors and accruals

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

20.1 Analysis of creditors

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

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

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

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

Section C

Notes to the accounts

(cont)

Note 21 Provisions for liabilities and charges

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

21.1 Please provide:

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

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21.2 Movements in recognised provisions and funding commitment during the period

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

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

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

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

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Section C

Notes to the accounts

(cont)

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

| 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.

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

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

[illegible]

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

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): | | |
| | | |
| 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.

**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 | |
| Total | £ 300.00 | |

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**

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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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