



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From** 1 Jun 20 **To** 31 May 21

**Charity name:** OFFICERS' MESS RAF LEEMING

**Charity registration number:** 1132670

## **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The object of Royal Air Force Leeming Officers' Mess is:</p> <p>'The promotion of military efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and wellbeing of Service Personnel'.</p> <p>This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community. Internal subsidy of Mess activities and grant-making are the Royal Air Force Leeming Officers' Mess principal means of delivering this charitable assistance.</p> <p>The Royal Air Force Leeming Officers' Mess has three aims set by the Trustee:</p> <ol style="list-style-type: none"><li>1. Encourage esprit de corps by enabling serving Mess members to mix together in both formal dining situations and informal social activities to help keep service traditions alive and encourage the wellbeing of the Mess community.</li><li>2. Encouraging, supporting and facilitating the development of sport to raise standards and to promote the link to fitness, teamwork and personal development through sporting activity and opportunities.</li><li>3. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force Leeming community.</li></ol>

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	This Fund derives public benefit as it assists in providing Royal Air Force personnel with the necessary skills to carry out the Royal Air Force contribution to the defence of the United Kingdom and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins esprit de corps and team working. Service Funds help to encourage personnel to develop the character, spirit and attitude to face challenges and danger associated with military service. As a result, the Fund derives a benefit to the general public in helping to provide personnel who are motivated, have high morale and are willing to serve the needs of their country and that of its public at all times. The operating brief of the Officers' Mess is to fund, from available investment income, bar profits and members subscriptions, expenditure on the core items of formal functions, sport, and administrative costs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The above statement has been agreed by Royal Air Force Air Command HQ Service Funds staff and the Charity Commission. With assistance available from Air Command staff, the trustee has paid due 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	<p>All grants contained within the financial plan are presented to the Mess membership on an individual basis at an Extraordinary General Meeting to obtain their approval or rejection.</p> <p>Additional requests for grants or assistance outside of the scope of the financial plan are discussed by the Committee during their monthly meetings. Requests for assistance are considered by the Committee on the merits of each case. Activities requesting support are asked to provide financial details of any fund held by them.</p> <p>After consideration, the appropriate decision is made by the Committee. Either they agree to allocate the funds or to present the case to the Mess members for voting in their approval. All decisions made</p>

		by the Committee are done so in accordance with their Power of Expenditure which is personally issued by the Trustee.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	None
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>Unfortunately, due to COVID-19 the Mess had to cancel almost all of the social events planned for this FY.</p> <p>The only official event that received financial subsidy was the virtual Christmas Draw which benefited from £1,460 contribution towards the prizes.</p> <p>All funds that otherwise would be spent on events, were frozen for the future use once COVID-19 situation permits.</p> <p>As part of the Annual Financial Planning process the Committee seeks the agreement of the membership in setting the level of subscriptions in the relevant membership categories. These subscriptions subsidise the formal functions, meet operating and maintenance costs as well as enabling the Mess to fund its grant giving activities. The level of subscriptions was adequate to enable the Mess to fund its planned commitments.</p> <p>To recognise the lack of social events, the Mess Members enjoyed 3 months of Mess Subs Holidays, which otherwise would generate approx. £10,200.</p> <p>£7,497 was spent improving the quality of life at the Mess and refreshing the decor. Most work was conducted through self-help removing the need to spend additional money on labour. This initiative was well received by the Mess members and</p>

		<p>universally recognised as the best way to spend Mess funds during COVID-19.</p> <p>The Officers' Mess operate a bar as a primary purpose trading activity. The Financial Plan put in place a Gross Percentage Profit for both the bar and cellar (Bar GPP 25%, Cellar GPP 15% &amp; Sundries 10%) to enable sufficient funds to be generated to fulfil its subsidy, fund and grant commitments.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The OM (and other facilities on RAF Leeming) closure, due to COVID-19, has created a modest underspend for daily consumables such as teas coffees, flowers and newspapers. Bar profits lost due to enforced closure and subsequent stock wastage has created larger variance from the FP and losses.
Performance of fundraising activities against objectives set	Para 1.41	Mess Bill subscription income at end of year was £29.331, £21,669 below the budgeted figure of £51,000.  The bar made an overall profit of £275 in FY20/21; significantly less than in 19/20 due to the bar being closed most of the year due to COVID-19.
Investment performance against objectives	Para 1.41	Investments have generated £570 interest to date, £70 higher than forecast.
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The Mess registered a net surplus of £25,987 for FY20/21 (including gifts in kind), £37,166<sup>1</sup> above projected profits. The aim of the next FY will be to increase the amount of subsidies put towards social events to offset the profit from this FY.</p> <p>The last stated market value of the stock market Fixed Asset Investments is £19,368 as of 31 May 21.</p> <p>The figure of £13,346 is the value of the Permanent Endowment Fund which represents the loan provided to RAF Leeming OM from Air Cmd at its inception and the minimum that the Mess investments must always plan to meet.</p> <p>Mess debtors (over 90 days) account for a total debt of £781. All debt is being continuously pursued.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Royal Air Force Leeming Officers' Mess operates a low level of reserves due to its role as a grant making charity and having few operational or staff commitments. There are no designated funds to take forward into FY20/21. The Permanent Endowment Fund could be recalled from Air Cmd at any time and hence the Mess holds Fixed Asset Investments to a value which match this eventuality.
Amount of reserves held	Para 1.22	The cash and bank balance at the end of May 21 was £48,855.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There are no funds in deficit at this time.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

### Additional information (optional)

You may choose to include further statements where relevant about:

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<sup>1</sup> The 20/21 FP anticipated an end-of-year deficit of -£11,179.

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal income is generated by a daily Subscription rate levied to Mess members, operating of a Bar Trading activity and investment interest. Additionally, monies are occasionally pooled with contributions from the Royal Air Force Leeming WOs' and SNCOs' Mess where joint projects are conducted.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Trustee ensures adequate Funds are invested, as a minimum, which meet the same value as the Permanent Endowment Fund. Investments are reviewed and valued on an annual basis.
A description of the principal risks facing the charity	Para 1.46	The Trustee continues a programme of work to identify procedures to mitigate risk and to minimise potential impact should risk materialise. A Service Funds Internal Audit Board is convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The Officers' Mess, a Service Fund, is governed by a Constitution. Date of Constitution 12 Nov 09.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Service Funds are Unincorporated Associations
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	The Station Commander at Royal Air Force Leeming is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Leeming. Appointment of Station Commanders is controlled by Royal Air Force Personnel Manning organisation, currently based at Headquarters Air Command Royal Air Force High Wycombe.



**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	<p>Trustees are offered informal training as part of an induction at Headquarters Air Command by Service Funds Policy.</p> <p>Trustees are given a brief on takeover of their command explaining their roles and responsibilities. They are issued with a brief and a CC3.</p> <p>Trustees are recommended to attend a Trustee Training Day.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Trustee delegates the day to day management and control of the Officers' Mess, together with the authority for the disbursement of grants to a Management Committee chaired by the President of the Mess Committee (PMC). The PMC is appointed by the Trustee. Members of the committee are appointed from each of the functional areas or sections of the unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees approval by electronic signature in the minutes (held online).</p> <p>All committee appointments are ratified at an Extraordinary General Meeting. Current appointments are;</p> <p>President-Mess Committee: Sqn Ldr A Casson  Deputy President: Sqn Ldr A Wood  Treasurer: Fg Off Liszkiewicz  Mess Secretary: Flt Lt G Donnelly  Communications: Flt Lt N Wood  Bar Member: Fg Off J Catherall  Entertainment Member: Flt Lt A Ross  Deputy Entertainment Member: Fg Off Popova  House &amp; Property Member: Fg Off J Westoby  Gardens and Garages Member:  Messing Member: Fg Off S Stephanou  Families Member: Flt Lt H Jenkins  Senior Livers In Member: Sqn Ldr P McKeen  Livers In Member: Flt Lt K Bendy</p> <p>In addition, OC Accounts and the Mess Manager may attend committee meetings in an advisory capacity.</p> <p>Committee meetings take place each month. The budget for the following financial year is set in May by the Committee for approval by the Mess</p>



		<p>Members at an Extraordinary General Meeting. An Entertainments financial plan is provided which details a breakdown of each subsidy allocated to an event and is ratified by the members. Other financial items which are separately ratified by the members at the EGM include all Subscription Charges, Gross Profit Percentages and Power of Expenditure for the Committee. All grants are presented and approved on individual basis. All the above are included in the main body of the financial plan which is the final item in its entirety to be accepted and ratified by the Mess members.</p> <p>The Annual General Meeting ratifies the previous years' Annual Audited Statement of Financial Activities &amp; Balance Sheet of the Mess. The AGM will also include any other financial matters requiring members vote.</p> <p>Minutes are taken at each Committee and General Meeting and retained in a mess sharepoint site. They are circulated to reach the Trustee within 10 working days of the meeting for his approval.</p>
Relationship with any related parties	Para 1.51	<p>As Trustee of all Service Funds at Royal Air Force Leeming, the Station Commander also has responsibility for one other separately registered Service Fund charity; namely the Royal Air Force Leeming WOs' and Sgts' Mess. He is also Trustee for the Royal Air Force Leeming Junior Ranks Welfare Fund and a number of other sport/society/welfare funds termed 'Banked Administration Funds'. All of which are excepted charities under Statutory Instrument 1056/65.</p>
Other		

## Reference and Administrative details

Charity name	OFFICERS' MESS RAF LEEMING
Other name the charity uses	Officers' Mess
Registered charity number	1132670
Charity's principal address	Service Funds Station Head Quarters Royal Air Force Leeming Northallerton North Yorkshire DL7 9NJ

## 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	Gareth Prendergast	Station Commander	24 Nov 21 – Present	Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods).
2	Blythe Crawford	Station Commander	22 Nov 18 – 24 Nov 21	Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods).
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Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

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

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

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

Type of adviser	Name	Address

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

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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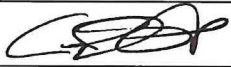
## Other optional information

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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)	Gareth Prendergast	
Position (eg Secretary, Chair, etc)	Main Trustee	

Date 23 MAR 22



## **RAF Leeming Officers' Mess**

### **Statement of trustees' responsibilities**

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**RAF Leeming Officers' Mess**

**Independent examiner's report to the Trustee on the unaudited financial statements**

**RAF Leeming Officers' Mess**

I report on the accounts of the Charity for the year ended 31 May 2021 set out on pages 15 to 55

**Respective responsibilities of trustee and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the seeking of explanations from the trustee 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 the statement below.

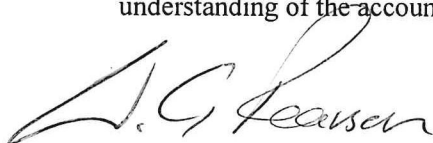
**Independent examiner's statement**

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

which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**W G Pearson FCA FCCA**

**Independent Examiner**

The Barker Partnership

Chartered accountants

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

23/03/2022



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

RAF Leeming Officers' Mess		1132670			
Annual accounts for the period					
Period start date	01-Jun-20	To	Period end date	31-May-21	

## 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	39,831	-	-	39,831	51,117
Charitable activities	S02	-	-	-	-	17,211
Other trading activities	S03	2,469	-	-	2,469	34,384
Investments	S04	570	-	-	570	433
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	42,870	-	-	42,870	103,145
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	2,765	-	-	2,765	31,352
Charitable activities	S09	10,095	-	-	10,095	74,987
Separate material item of expense	S10	-	-	-	-	-
Other	S11	4,023	-	-	4,023	2,981
<b>Total</b>	S12	16,883	-	-	16,883	109,320
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	25,987	-	-	25,987	(6,175)
<b>Net income/(expenditure)</b>	S14	1,295	-	-	1,295	100
<b>Extraordinary items</b>	S15	27,282	-	-	27,282	(6,075)
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	50,786	-	-	50,786	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	78,068	-	-	78,068	(6,075)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	76,966	-	13,346	90,312	96,387
<b>Total funds carried forward</b>	S22	155,034	-	13,346	168,380	90,312

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds 01/06/2018 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	101,182	-	-	101,182	38,711
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	6,022	-	13,346	19,368	18,073
<b>Total fixed assets</b>		B05	107,204	-	13,346	120,550	56,784
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	4,108
Debtors	(Note 19)	B07	1,635	-	-	1,635	5,149
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	48,855	-	-	48,855	66,961
<b>Total current assets</b>		B10	50,490	-	-	50,490	76,218
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	2,660	-	-	2,660	42,690
<b>Net current assets/(liabilities)</b>		B12	47,830	-	-	47,830	33,528
<b>Total assets less current liabilities</b>		B13	155,034	-	13,346	168,380	90,312
<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	155,034	-	13,346	168,380	90,312
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	13,346	13,346	13,346
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	155,034	-	-	155,034	76,966
			-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	155,034	-	13,346	168,380	90,312

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

Signature	Print Name	Date of approval dd/mm/yyyy
	PENDERGAST	23/03/2022



## 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\* 

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

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

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

✓
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\* -Tick as appropriate

## 1.2 Going concern

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

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

**Not applicable**

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

**Not applicable**

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

**Not applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	✓
No*	

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	There have been no changes in accounting policy
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable

**Section C****Notes to the accounts****1.4 Changes to accounting estimates**

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

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

**Please disclose:**

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

**1.5 Material prior year errors**

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

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

**Please disclose:**

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

## 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

There have been no changes in accounting policy

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

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

Fund balance as restated	<u>-</u>	<u>-</u>
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### 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	<u>-</u>
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## 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> <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"/>												
<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> <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												
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<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> <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"/>												
<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> <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> <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"/>
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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<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"/>												
<b>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> <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"/>												
<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> <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"/>												
	<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> <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 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"/>												
<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> <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> <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"/>
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>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input type="checkbox"/>	<input checked="" 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> <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"/>												
<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> <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"/>												



## Section C

## Notes to the accounts

(cont)

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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

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

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

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

**Redundancy cost** The charity made no redundancy payments during the reporting period.

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

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

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

**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

£500

They are valued at cost.

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

They are valued at cost.

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

Section C	Notes to the accounts	(cont)						
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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td>✓</td><td></td></tr></table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
	They are valued at cost.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓
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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓		
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	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓
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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓		
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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓
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.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td>✓</td><td></td></tr></table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
	They are valued at fair value except where they qualify as basic financial instruments.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

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

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	10,500	-	-	10,500	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	29,331	-	-	29,331	51,117
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		39,831	-	-	39,831	51,117
Charitable activities:	Function Income	-	-	-	-	17,211
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	17,211
Other trading activities:	Bar	2,469	-	-	2,469	34,384
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		2,469	-	-	2,469	34,384
Income from investments:	CCLA Fixed	211	-	-	211	165
	Black Rock	152	-	-	152	71
	CCLA High Dep	1	-	-	1	79
	CCLA Equity	206	-	-	206	118
Total		570	-	-	570	433
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		42,870	-	-	42,870	103,145

Other information:

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

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

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

## Note 4

## Analysis of receipts of government grants

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

	<b>This year £</b>	<b>Last year £</b>
Seconded staff	-	-
Use of property	-	-
Other	-	-

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

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

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

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring 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 - Bar	2,765	-	-	2,765	31,352
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>2,765</b>	<b>-</b>	<b>-</b>	<b>2,765</b>	<b>31,352</b>
<b>Expenditure on charitable activities</b>					
Grants	-	-	-	-	1,000
House & Gardens	770	-	-	770	553
Mess Improvements	-	-	-	-	-
Functions	319	-	-	319	60,777
Maintenance	4,482	-	-	4,482	8,508
Independent Examiner Fee	2,600	-	-	2,600	2,400
Insurance	636	-	-	636	441
Ents Licences	247	-	-	247	1,063
Bad debts written off	781	-	-	781	-
Other Expenditure	260	-	-	260	245
<b>Total expenditure on charitable activities</b>	<b>10,095</b>	<b>-</b>	<b>-</b>	<b>10,095</b>	<b>74,987</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Depreciation	4,023	-	-	4,023	2,981
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>4,023</b>	<b>-</b>	<b>-</b>	<b>4,023</b>	<b>2,981</b>
<b>TOTAL EXPENDITURE</b>	<b>16,883</b>	<b>-</b>	<b>-</b>	<b>16,883</b>	<b>109,320</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					
<b>Total</b>					

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

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

# Note 7            Extraordinary items

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

	Description	This year £	Last year £
Extraordinary item 1		-	-
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
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

**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
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</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)
	£	£	£	£	£	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
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**

01/06/2018

**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>
2,600	2,400

**Note 11 Paid employees**  
Please complete this note if the charity has any employees.

**11.1 Staff Costs**

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

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

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

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

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

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

Nil

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1	1
Other	-	-
<b>Total</b>	1	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
	£	£	£	£
			-	-
			-	-
				-
			-	-
<b>Total</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.

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

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

## Note 14

## Tangible fixed assets

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

## 14.1 Cost or valuation

	Silver & paintings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	33,169	-	-	14,908	48,077
Additions	10,500	-	-	5,208	15,708
Revaluations	50,786	-	-	-	50,786
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	94,455	-	-	20,116	114,571

## 14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				20%		
At beginning of the year	-	-	-	9,366	9,366	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	4,023	4,023	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	13,389	13,389	

## 14.3 Net book value

Net book value at the beginning of the year	33,169	-	-	5,542	38,711
Net book value at the end of the year	94,455	-	-	6,727	101,182

## 14.4 Impairment

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

Not applicable

## 14.5 Revaluation

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

the effective date of the revaluation

Oct-17

the name of independent valuer, if applicable

Darwins of Northallerton

the methods applied and significant assumptions

Insurance value

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

Unknown

## 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.

None

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

Not applicable

(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.

Not applicable

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

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

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

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

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

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

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

**15.3 Net book value**

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

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

*Reasons for choosing amortisation rates*

*Policies for the recognition of any capital development*




**15.5 Impairment**

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

--

**15.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

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


**15.7 Other disclosures**

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

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

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

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

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

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


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

\*\* 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

**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**

Net 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	-	18,073	-	-	-	18,073
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	1,295	-	-	-	1,295
Carrying (fair) value at end of year	-	19,368	-	-	-	19,368

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

--

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

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

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	19,368	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	19,368	-
Grand total (Fair value at year end+Cost less impairment)		19,368

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

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




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

**Analysis of current asset investments**

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

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

**17.5 Guarantees**

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessionary loans**

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

Description	This year £	Last year £
<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.

The investments hold no particular significance to the charity's financial position or performance

The investments are valued at their mid market bid price.

Not applicable

## 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>	-	4,108	-	-	-
<i>Added in period</i>	-	2,765	-	-	-
<i>Expensed in period</i>	-	(6,873)	-	-	-
<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>	-	4,108	-	-	-

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

None

**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 £
-	-
-	264
1,635	4,885
1,635	5,149

*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	2,660	42,690	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>2,660</b>	<b>42,690</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.

No such significance

**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.

Not applicable

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

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

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

Please provide the following information where practicable:

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

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


## 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 £
-	-
846	846
48,009	66,115
-	-
48,855	66,961



01/06/2018

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

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

The Funds Liquidity is monitored monthly by the Committee and Trustee to ensure Creditors can be paid out of Liquid Assets. Investment Income is marginal to overall income and therefore does not impact Liquidity risk.

**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

Not applicable

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

Not applicable

## 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 £
Permanent Endowment	PE	Repayable on Closure of Unit	13,346	-	-	-	-	13,346
Unrestricted Income Fund	UR	Unrestricted	76,966	42,870	(16,883)	-	52,081	155,034
Designated Fund	UR		-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			90,312	42,870	(16,883)	-	52,081	168,380

## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds (cont)

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment		Repayable on Closure of Unit	13,346	-	-	-	-	13,346
Unrestricted Income Fund		Unrestricted fund	83,041	103,145	(109,320)	-	100	76,966
Designated Funds		Designated fund	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			96,387	103,145	(109,320)	-	100	90,312



## 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

## Section C

## Notes to the accounts

(cont)

## Note 28 Transactions with trustees and related parties

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

## 28.1 Trustee remuneration and benefits

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

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.