



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 April 2021 **Period start date** **To** 31 March 2022 **Period end date**

Charity name: Free the Bears UK

Charity registration number: 1135682

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote humane behaviour towards animals, in particular bears, by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Free the Bears UK works with expert affiliate and partner groups on projects that will make a significant impact on animal welfare, conservation and awareness. The Charity works with national and provincial government partners to ensure the best chance of long-term success for each programme. Primary objectives for 2021/22 included;</p> <ul style="list-style-type: none">• Continued support for efforts aimed at reducing illegal poaching of bears in Cambodia, and further development of the Cambodian Bear Sanctuary as a world-class facility for life-long care of bears and public education. Work this year continued to focus on managing further new rescues to optimal welfare levels while field research and outreach focused on better understanding the drivers of illegal trade in bears and building capacity for conservation within national teams and partners.• Further development of the Luang Prabang Wildlife Sanctuary to support efforts of the Government of Laos aimed at ending bear bile farming in Lao PDR through improved law enforcement to

		<p>address the illegal wildlife trade, improved environmental awareness amongst the general public and continued care for any bears and other animals rescued from illegal captivity and exploitive situations.</p> <ul style="list-style-type: none"> • Ongoing development of the Cat Tien Bear Sanctuary in Vietnam in order to help facilitate the end of bear bile farming in this country where numbers of bears held in bile farms are now believed to around 300 animals. Further development of education and research programmes aimed at building support for wild bear conservation and reduced consumer demand for bear-based products.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The Trustees have regard for the Charities Commission general guidance on Public Benefit and consider our programmes and activities to be meeting the following charitable purposes for public benefit;</p> <ul style="list-style-type: none"> a) the prevention or relief of poverty, b) the advancement of education, c) the advancement of environmental protection or improvement, and d) the advancement of animal welfare

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	<p>Volunteers continue to play a significant role in the raising of funds to support field programmes, particularly through Peer-2-Peer fundraising events. Sadly, with the ongoing pandemic preventing international travel we have been unable to welcome volunteers on-site at our field programmes throughout much of the past year but look forward to welcoming them as borders re-open while we continue to receive support from overseas specialists (especially in the field of veterinary care)</p>

		via remote communications.
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 information below represents a summary of the main achievements for the charity in its three core focal areas of work during the past financial year in which a total of 25 bears were rescued across Southeast Asia and brought into our sanctuaries for care;</p> <p>Cambodia Bear Rescue and Conservation Programme</p> <p>2022 marked a milestone year for Free the Bears programme in Cambodia, having worked in close partnership with the Cambodian Forestry Administration for 25 years to develop the world's biggest sanctuary for sun bears. During this time more than 200 sun and Asiatic black bears have been rescued from the illegal wildlife trade, with five new rescues occurring over the past year. The practice of bear bile farming has never been allowed to become established in Cambodia, however wild bears remain threatened due to high demand for their body parts and as trophy pets. Hunting with snares remains the number one threat to all terrestrial wildlife in Cambodia, and this was demonstrated by this past years intake of snare victims, with four out of the five new bears rescued (80%) being brought to the sanctuary after having been discovered trapped in wire snares in the forest, or with evident snare-wound injuries sustained during their capture. This included Asiatic black bear sisters "Chhaiya" and "Kannitha" (our 213th and 214th rescues in Cambodia) who were surrendered by their owner in July 2021 but are sadly both missing their front right paws, plus Cambodia Rescues 215 (another Asiatic black bear cub) and 216 (an adult female sun bear) who were found trapped in snares in the forests of</p>

		<p>Southwest Cambodia by rangers and brought to the sanctuary for veterinary care. Sadly for both of these animals the time spent caught in the snares resulted in severe infections and both had to have limbs amputated, meaning they will require lifelong care in our sanctuary. With five new bears rescued and just one death over the year (26-year old sun bear “Sok” who had been in our care for 18 years) the total number of bears at the sanctuary increased to 124 animals by March 2022.</p> <p>Our teams remained busy throughout the year despite multiple lockdowns impacting on daily routines, with two new satellite bear houses (Houses 4A and 7A) created specifically to house adult male bears, a new Biosecurity House completed for staff and work commenced on the development of the upper level of Bear House 8 to serve as a hub for visiting researchers. Our field research team continued to improve our understanding of the threats facing bears in Cambodia, surveying hunters and Traditional Medicine Practitioners to build our knowledge of the drivers of illegal bear trade, and within the sanctuary our international partners at Old Dominion University (USA) were able to return to Cambodia to continue their research into metabolic rates of tropical bears.</p> <p>Laos Bear Rescue and Conservation Programme</p> <p>While the ongoing pandemic and closure of Laos’ international borders continue to disrupt many aspects of our work, from April 2021 – March 2022 a total of fourteen Asiatic black bears and one sun bear have been rescued and brought to Luang Prabang Wildlife Sanctuary for care, along with ten other individual wild animals of eight species (70% of which are considered to be globally threatened on the IUCN Red List). This includes three Critically Endangered Sunda pangolins, two of which survived despite arriving as vulnerable infants and are scheduled for re-release back to the wild. Over the past year we have built on our capacity to house rescued bears with the addition of a further 6-den bear house (Bear House 6 at LPWS) and have another new 6-den bear house (Bear House 7) now nearing completion which</p>
--	--	--

		<p>will be used to accommodate our growing nursery groups of rescued bear cubs. As we move towards the 20th anniversary of our work in Laos, we have continued to focus on the development of Luang Prabang Wildlife Sanctuary which, as Lao's first government-owned, multi-species wildlife sanctuary will, when completed, serve as a national center of excellence in wildlife care, conservation research and environmental education. Beyond the addition of facilities for rescued bears, new environments have been created for other rescued wildlife such as small carnivores and primates. Development of Base Station 2, a dedicated accommodation unit to provide housing for government officers joining residential training programmes and skilled volunteers, is nearing completion, enhancing opportunities for the sanctuary to serve as a training centre into the future. Water shortages experienced during the first years of the sanctuary's development have been addressed through installation of boreholes to access underground water supplies, excavation of on-site reservoirs to improve water storage options during the dry season, and construction of a number of rain-water harvesting tanks to double our capacity to capture and utilize almost 200,000litres of rainwater. Capacity to deliver a high-standard of veterinary care to rescued wildlife has grown with the addition of a full-time international Senior Veterinarian to help train our Lao Resident Vet, and further diagnostic equipment has been added to the Laos Wildlife Hospital such as a VetScan VS2 unit to reduce the need for blood samples to be sent to Vientiane for analysis. With fifteen new bears rescued and just one bear passing away over the course of the year (male Asiatic black bear "Keo" after 16 years in our care), the number of bears in our care across both sanctuaries in Laos increased from 79 bears in April 2021 to 93 bears in March 2022.</p> <p>Vietnam Bear Rescue and Conservation Programme</p> <p>Our team in Vietnam continue to work towards ending the practise of bear bile farming in Vietnam with five new rescues over the past year;</p> <ul style="list-style-type: none"> • VR056 Dart, VR057 Holly and VR058, three of the last bile bears in Long An province, who were brought into our care in October
--	--	--

		<p>2021 after at least 16 years captive in a bile farm (since 2005)</p> <ul style="list-style-type: none"> • VR059 Pooh, a 2-3 year old male sun bear discovered being kept as a pet in Vung Tau and seized by local FPD Nov 2021 • VR060 adult female ABB kept for around 19years in Bien Hoa city (Dong Nai province) before being surrendered to authorities Jan 2022 <p>Our capacity to house further rescued bears was expanded with the completion of Bear House 4 at Cat Tien Bear Sanctuary, giving us a further 10 dens and six natural forested enclosures to house up to 20 bears. Additionally the main construction phase of a new Bear Discovery Centre to help increase awareness of the threats facing bears across Vietnam was completed by March 2022. Sadly we lost one bear over the course of the year, VR047 “Misha 2” who had spent almost 20 years trapped in a bile farm before she was able to enjoy the last four years of her life in our care. With five new arrivals and just one death, the total number of bears in our care in Vietnam increased to 45 animals by March 2022.</p> <p>Building global awareness of the threats facing Southeast Asia’s bears</p> <p>The BBC documentary series “Bears About The House”, filmed on-site at our sanctuary in Laos throughout 2019, continued to build awareness globally, being broadcast in the Netherlands, Poland and Australia over the course of the year. Our team in Cambodia also hosted a film crew from the BBC as part of a major new series being developed in partnership with Discovery channel in November 2021. While in-person education programmes continued to be hampered by COVID restrictions our education teams were able to focus on local groups such as international schools and technical universities, while in-house staff capacity was strengthened through participation in a series of workshops delivered online by the team at Durrell Wildlife Conservation Trust in Endangered Species Recovery and Conservation</p>
--	--	---

		Planning.
--	--	-----------

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	<p>Following a significant increase in income subsequent to the broadcast of the BBC documentary series "Bears About The House" in July 2020 we were pleased to maintain much of this support throughout FY2021-22, with just a small 12% drop in overall income compared to FY2020-21. However, the ongoing effects of the global COVID-19 pandemic and Russian invasion of Ukraine, leading to increased pressure on household expenses, remains a cause for concern with several major donors expressing concern about future donations and regular-giving by private individuals more important than ever.</p> <p>Our UK operations continue to form a significant portion of the overall contribution made to Free the Bears field programmes in Cambodia, Laos and Vietnam with more than 97% of funds expended being sent directly in support of overseas programmes this past year. Continued growth and expansion of our supporter base is prioritised for next year, focusing on social media and online giving to ensure that administrative costs are kept to a minimum.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Having considered our position in line with the Charities Commission guidance the Trustees feel that the maintenance of 6-months overhead costs is prudent, without being excessive. With minimal overhead costs in the UK the Charity is successfully meeting this target in line with our policy.</p>
Amount of reserves held	Para 1.22	<p>None - although our working account was kept above £50,000 throughout the year</p>
Reasons for holding zero reserves	Para 1.22	<p>With minimal overhead costs incurred in the UK minimal levels of reserves are considered to be necessary as funds are transferred to our project country accounts on a regular basis. Given the impact of the global pandemic a full review of emergency reserves was completed across all of our programmes with emergency reserves equivalent to 3-months running costs established in Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.</p>
Details of fund materially in deficit	Para 1.24	<p>There are no funds materially in deficit</p>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>The Trustees have no uncertainties about the charity continuing as a going concern</p>

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	Website donations, GiftAid, Private individual donors, Peer-2-Peer fundraising, zoological institutions, Philanthropic trusts and corporate sponsors all make up significant income streams for Free the Bears UK.
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	The trustees review the major risks to which the Charity is exposed on a regular basis and systems are implemented whenever possible to mitigate these risks. The trustees believe that there is a satisfactory system of internal controls which are also reviewed on a regular basis.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated association
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	In accordance with the Articles of Association, the number of trustees shall be no less than three but are not subject to any maximum. New trustees may be appointed by ordinary resolution. Every new trustee shall sign in the minute book a declaration of acceptance and of willingness to act as a trustee of the Charity. Trustees are recruited as required or when a particular skill gap is identified. Trustees are selected based on what they can contribute to the Charity. Trustees need to be prepared to take an active part in the running of the Charity and therefore need to be able - and willing - to give time to the efficient administration of the Charity and the fulfillment of its objectives. The total number of Trustees is currently six persons.

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	Prospective trustees are required to consider whether there would be any possible conflicts of interest if they were to be appointed as a trustee. It is particularly important that the individual is free to make a full contribution to the trustees' discussions and decisions. When recruiting new Charity trustees, the existing trustees ensure they understand the purposes and aims of the Charity, as well as their broader duties and responsibilities as trustees so that they are able to explain to prospective trustees what is required of them. Several of the Trustees are specialists in their fields and provide advice or voluntary support in support of our work. All new Trustees are given a copy of the Charities Commission publication "The Essential Trustee: What You Need to Know" prior to accepting a position as trustee.
The charity's organisational structure	Para 1.51	In terms of organisational structure the trustees are responsible for the strategic direction of the Charity, governance and charting performance against annually prepared budgets. Decisions regarding

and any wider network with which the charity works		<p>investment of Charity funds and expansion into new territories are made by the trustees.</p> <p>The Chief Executive is responsible for the day-to-day operational management of the Charity, reporting on progress to the trustees via email, in person (when possible) and at the scheduled trustees' meetings. If there are extraordinary issues that need to be brought to the attention of the trustees, extra meetings are scheduled as required. The Chief Executive is responsible for maintaining relationships with partner charities, staff management, recommending projects to the trustees and annual financial performance. The Chief Executive is supported by a small management team who are responsible for functional areas within the Charity. These functional heads provide periodic reports for the trustees.</p>
Relationship with any related parties	Para 1.51	<p>Free the Bears UK is affiliated to several other independent groups. "Free the Bears Ltd" serves the Australian territory with education and information relating to the projects that Free the Bears UK supports. "Free the Bears Fund", registered in Cambodia, oversees the day-to-day management of the Cambodia Bear Sanctuary and several field programmes aimed at reducing the incidence of illegal poaching and trading of bears in Cambodia.</p> <p>"Free the Bears Fund", registered in Lao PDR, oversees management of the Tat Kuang Si Bear Rescue Centre and Luang Prabang Wildlife Sanctuary together with other initiatives aimed at ending bear bile farming in Lao PDR. "To Chuc Free the Bears", registered in Vietnam, provides support to Cat Tien National Park for development of wildlife rescue centres and Cat Tien Bear Sanctuary, as well as field programmes aimed at better understanding wild bear population status and trends in the bear bile industry.</p> <p>As a group, the independent Free the Bears Charities share common goals and objectives. The UK Charity currently provides funding and support for the projects in Cambodia, Lao PDR and Vietnam.</p>
Other		<p>In addition to the affiliate group, Free the Bears UK also works closely with other International partner organisations when mutual goals are shared and sufficient resources are available. Free the Bears has historically been a major funder of Wildlife SOS (India) who are responsible for the Dancing Bear Rescue and Kalandar Rehabilitation Project in India and has</p>

		provided seed-funding support to further bear rescue facilities in Thailand and Indonesia in the past.
--	--	--

Reference and Administrative details

Charity name	Free the Bears UK
Other name the charity uses	Free the Bears, Free the Bears (UK)
Registered charity number	1135682
Charity's principal address	628 High Road South Benfleet Essex SS7 5SU England

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	Dr Jonathan Cracknell BVMS CertVA CertZooMed MRCVS	Chair		
2	Mary Julia Hutton	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6	Giles Jason Clark			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

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
Patron	Steve Leonard BVSc MRCVS	
International Wildlife Surgery Advisor	Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS	

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

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Kirsty Officer - Veterinary Advisor, Rod Mabin – Regional Communications Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a


Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Matthew Peter Hunt	
--------------------	--

Position (eg
Secretary, Chair, etc)

Treasurer	
-----------	--

Date

30 th January 2023

Free the Bears UK	1135682		
Annual accounts for the period			
04/01/2021	To	03/31/2022	

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	239,319	31,982	-	271,301	369,305
Charitable activities	S02	-	55,000	-	55,000	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	239,319	86,982	-	326,301	369,305
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	603	-	-	603	4,979
Charitable activities	S09	421,900	82,514	-	504,414	111,699
Separate material item of expense	S10	-	-	-	-	-
Other	S11	11,440	-	-	11,440	438
Total	S12	433,943	82,514	-	516,457	117,116
Net income/(expenditure) before investment gains/(losses)	S13	- 194,624	4,468	-	- 190,156	252,189
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 194,624	4,468	-	- 190,156	252,189
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 194,624	4,468	-	- 190,156	252,189
Reconciliation of funds:						
Total funds brought forward	S21	255,836	- 3,379	-	252,457	268
Total funds carried forward	S22	61,212	1,089	-	62,301	252,457

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
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	61,212	1,089	-
Total current assets		B10	61,212	1,089	-
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-
Net current assets/(liabilities)		B12	61,212	1,089	-
Total assets less current liabilities		B13	61,212	1,089	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
Total net assets or liabilities		B16	61,212	1,089	-
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		1,089	
Unrestricted funds		B19	61,212		-
Revaluation reserve		B20			
Total funds		B21	61,212	1,089	-

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

Signature	Print I
	Matthew F



Total this year £ F04	Total last year £ F05
-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
62,301	252,457
62,301	252,457

-	-
---	---

62,301	252,457
--------	---------

62,301	252,457
--------	---------

-	-
-	-

62,301	252,457
--------	---------

-	-
1,089	- 3,379
61,212	255,836
-	
62,301	252,457

Name	Date of approval dd/mm/yyyy
Peter Hunt	02/20/2023

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

☒

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>not applicable</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<i>not applicable</i>
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.	<i>not applicable</i>

1.3 Change of accounting policy

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

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

Please disclose:

(i) the nature of the change in accounting policy;	<i>not applicable</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</i>

1.4 Changes to accounting estimates

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

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

Please disclose:

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

1.5 Material prior year errors

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

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

Please disclose:

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

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

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

not applicable

Reconciliation of funds per previous GAAP to funds determined

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

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous period

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

Previous period net income/(expenditure) as restated

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

--

rmixed under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity. If a different or additional policy has been adopted then this is disclosed in the notes.

Recognition of income	<p>These are included in the Statement of Financial Activities</p> <ul style="list-style-type: none"> • the charity becomes entitled to the income • it is more likely than not that the charity will receive the income • the monetary value can be measured reliably
Offsetting	There has been no offsetting of assets and liabilities or income and expenses as permitted by the FRS 102 SOF
Grants and donations	Grants and donations are only included if the following criteria are met (5.10 to 5.12)
Legacies	<p>In the case of performance related legacies, the charity has provided evidence that the legacy only occurs when the performance condition is met.</p> <p>Legacies are included in the Statement of Financial Activities if they are received by the charity under a grant of probate, the executor's account, or the charity's estate and any conditions attached to the legacy have been met.</p>
Government grants	The charity has received government grants in accordance with the FRS 102 SOF
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in the Statement of Financial Activities</p> <p>Any Gift Aid amount recovered from HMRC is treated as an addition to the income of the charity in the terms of the appeal have specified</p>
Contractual income and performance related grants	This is only included in the Statement of Financial Activities if the charity has provided services or met the performance condition
Donated goods	<p>Donated goods are measured at fair value (or cost if exchanged) unless impracticable</p> <p>The cost of any stock of goods donated for resale is the fair value of those gifts at the time of receipt. In the reporting period, the cost is included as an expense at the carrying amount</p> <p>Donated goods for resale are included in the Statement of Financial Activities at the expected proceeds from sale less any expected costs from other trading activities' value added tax sheet. On its sale the value of the goods is included in activities' and the proceeds from the sale are included in activities'.</p> <p>Goods donated for on-going use are included in the Statement of Financial Activities as in the carrying amount</p>

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

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised when there is a constructive obligation committed by the charity and the obligation can be measured reliably.
Governance and support costs	<p>Support costs have been allocated to the charity. Governance costs comprise all costs incurred in compliance with regulation and the charity's constitution.</p> <p>Support costs include central services, support categories on a basis consistent with the charity's floor areas, or per capita, staff costs.</p>
Grants with performance conditions	Where the charity gives a grant on the basis of a service or output to be provided by the recipient of the grant has provided.
Grants payable without performance conditions	Where there are no conditions attached to the grant realistically avoid the commitment being recognised.
Redundancy cost	The charity made no redundancy payments.

Deferred income	No material item of deferred income
Creditors	The charity has creditors which are discounted
Provisions for liabilities	A liability is measured on recognition and is measured at the best estimate of the amount payable at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments in accordance with paragraph 11.7 FRS102 SORP. 11.19, FRS102 SORP.
2.4 ASSETS	
Tangible fixed assets for use by charity	These are capitalised if they are expected to be used for more than one year. They are valued at cost.
Intangible fixed assets	The depreciation rates and methods used as disclosed in the financial statements. The charity has intangible fixed assets which do not have a physical substance but are identifiable and controlled by the charity as a result of legal rights. The amortisation rates and methods used as disclosed in the financial statements. They are valued at cost.
Heritage assets	The charity has heritage assets which are scientific, technological, geological or historical in nature and are maintained principally for their cultural interest. The depreciation rates and methods used as disclosed in the financial statements. They are valued at cost.
Investments	Fixed asset investments in quoted securities are valued at initially at cost and then at fair value at the end of the reporting period. The same treatment is applied to investments measured reliably in which cash flows are variable. Investments held for resale or maturity date of less than 1 year are measured at fair value.
Stocks and work in progress	Stocks held for sale as part of the charity's trading activities are measured at the lower of cost and net realisable value. Goods or services provided as part of the charity's trading activities are measured at the lower of cost and net realisable value. Work in progress is valued at the lower of cost and net realisable value.
Debtors	Debtors (including trade debtors) are measured at the settlement amount after any discounts. They are measured at the cash value.
Current assets	The charity has has investment equivalents with a maturity date of less than 1 year.

**Current asset
investments**

equivalents with a maturity of
equivalents with a maturity of
to meet short term cash comr

They are valued at fair value €

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

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

Statement of Financial Activities (SoFA) when:
 entitled to the resources;
 that the trustees will receive the resources; and
 be measured with sufficient reliability.

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

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

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

included in the SoFA when the general income recognition
 FRS102 SORP).

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

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

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

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

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

Government grants in the reporting period

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

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

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

FA once the charity has provided the related goods or
 and related conditions.

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

at fair value (the amount for which the asset could be
 sold to do so).

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

is donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 and in which the stocks are distributed, they are recognised
 amount of the stocks at distribution.

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

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

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

se by the charity are recognised as tangible fixed assets
 incoming resources when receivable.

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

arity are included in the SoFA as income from donations

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

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

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

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

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

nditure on support costs.

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

lp received is not included in the accounts but is described

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

ts when receipt is probable and the amount receivable can

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

eived in the nature of a gift are recognised in Donations and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ncy payments during the reporting period.

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

income has been included in the accounts.

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

which are measured at settlement amounts less any trade

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

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

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

financial instruments on initial recognition as per
Subsequent measurement is as per paragraphs 11.17 to

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

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

☐

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

methods used are disclosed in note 9.2.

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

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"/>

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

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"/>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
	Analysis			
Donations and legacies:	Donations and gifts	185,241	31,982	-
	Gift Aid	54,078	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	55,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-
	Donated goods, facilities and services	-	-	-
	Other	-	-	-
	Total	239,319	86,982	-
Charitable activities:		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	Total	-	-	-
Other trading activities:		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	Total	-	-	-
Income from investments:	Interest income	-	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	Total	-	-	-
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		239,319	86,982	-

Other information:

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

49,074 in grants given for sanctuary care
47,639 donated as sole bear care sponsor

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

not applicable

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

not applicable

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

(cont)

Total funds £	Prior year £
217,223	369,305
54,078	-
-	-
55,000	-
-	-
-	-
-	-
326,301	369,305

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

326,301	369,305
---------	---------

Instruction activities
worships

Note 4

Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

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

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

(cont)

This year
£

	-
	-
	-
	-
Total	-

Last year
£

	-
	-
	-
	-
Total	-

Last year

--

Last year

--

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

This 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.

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

(cont)

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

Last year

Section C
Notes to the accounts
Note 6
Analysis of expenditure
This year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£
Incurred seeking donations	603	-	-	603
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	11,440	-	-	11,440
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	-	-	-	-
	-	-	-	-
Total expenditure on raising funds	12,043	-	-	12,043

Expenditure on charitable activities:

	-	-	-	-
Grants and donations paid	421,900	82,514	-	504,414
	-	-	-	-
	-	-	-	-

Total expenditure on charitable activities	421,900	82,514	-	504,414
---	---------	--------	---	---------

Separate material item of expense

	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Other

	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total other expenditure	-	-	-	-
TOTAL EXPENDITURE	433,943	82,514	-	516,457

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	£	£	£	£
Support for Regional Programme	-	104,331		104,331
Support for Laos Programme	-	261,151	-	261,151
Support for Cambodia Programme	-	46,859	-	46,859
Support for Vietnam Programme	-	92,073	-	92,073
Total	-	504,414	-	504,414

(cont)

Last year

Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
4,979	-	-	4,979
-	-	-	-
			-
			-
			-
			-
			-
			-
			-
-	-	-	-
-	-	-	-
-	-	-	-
438			438
			-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,417	-	-	5,417

-	-	-	-
40,166	71,533	-	111,699
-	-	-	-
-	-	-	-

40,166	71,533	-	111,699
--------	--------	---	---------

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
45,583	71,533	-	117,116

Last year			
Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
£	£	£	£
	23,555		23,555
-	64,843	-	64,843
-	5,000	-	5,000
-	18,301	-	18,301
-	111,699	-	111,699

-

Section C**Notes to the accounts****Note 7 Extraordinary items**

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

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extrordinary items	

(

!

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

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.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	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.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
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.



Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	

Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	

--

Section C Notes to the accounts

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

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 £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****Note 11** **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

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

This year:

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

--

Last year:

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

--

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

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

--

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

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

This year £
-

11.2 Average head count in the year**The parts of the charity in which the employees work**

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

11.3 Ex-gratia payments to employees and others (excluding trustees)***Please complete if an ex-gratia payment is made.*****Please explain the nature of the payment**

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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

This year
£ -

11.4 Redundancy payments

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

Total amount of payment

This year
£
-

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

--

The extent of redundancy funding at the balance sheet date

This year
£
-

Please state the accounting policy for any redundancy or termination payments

--

(cont)

Last year £
-
-
-
-
-

--

--

***uding employer
no such***

--

employees
Last year
-
-
-
-
-

Last year
£
-

Last year Number
-
-
-
-
-

Last year £
-

Last year
£ -

--

Last year
£ -

--

Section C**Notes to the accounts**

Note 12 **Defined contribution pension scheme or defined benefit scheme or 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

This year
£
-

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 scheme 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 for this year and last year, if different

--

12.3 *Please complete this section where the charity participates in a multi-employer defined contribution 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. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

(cont)

me accounted for as

Last year
£
-

sion plan but is unable

ned benefit pension



Section C**Notes to the accounts****Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which i the charitable activities undertaken.

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

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	-	-

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

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.

Names of institution	Purpos

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

Last year:**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	-	-

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

13.4 Grants made to institutions

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

Names of institution	Purpose

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

in aggregate form a material part of

Support costs	Total
£	£
-	-
-	-
-	-
-	-
-	-

ts.

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

se	Total amount of grants paid £
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

	-
	-

Section C**Notes to the accounts****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
	£	£
At the beginning of the year	-	-
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers *	-	-
At end of the year	-	-

14.2 Depreciation and impairments

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

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

14.3 Net book value

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

14.4 Impairment

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

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

14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the consolidated financial statements and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of 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 indicate the rate of depreciation: for straight line, what is the anticipated life of the asset; percentage annual deduction).***

(cont)

Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

SL or RB	SL or RB	SL or RB

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-

--

--

This year	Last year
-	-

	This year	Last year
	£	£
truction of	-	-
n of tangible	-	-

(= straight line; RB = reducing balance). Also please state (in years); for reducing balance, what is the

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

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

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

15.3 Net book value

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

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

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

Last year:

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

15.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

This year	Last year

15.7 Other disclosures

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

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

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

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

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

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

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

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

Note 16 Heritage assets***Please complete this note if the charity has heritage assets*****16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**

This year

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

This year

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

--

Last year

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

--

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This

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

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)

This year

(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
	£	£	£
Purchases			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
Donations			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total additions	-	-	-
Charge for impairment			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total charge for impairment	-	-	-
Disposals			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-
Total disposals	-	-	-

(cont)

Last year

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RR")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--

--

year	Last year

and those at valuation

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

e sheet)

Last year

2012	2011
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Section C

Notes to the accounts

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
Carrying (fair) value at beginning of period	-	-	-
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	-	-	-
Carrying (fair) value at end of year	-	-	-

***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 sold between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the closing price on the London Stock Exchange Daily Official List or equivalent. For other assets, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing the total and differentiating between those held at fair value and those held at cost

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Fair value at year end
£

Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Last year:
Analysis of investments

Fair value a
£

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

17.3 If your charity holds investment properties, please complete the

(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

This year

17.4 Please provide a breakdown of current asset investments, if applicable

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year

£

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).

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

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.

[illegible]

	This year

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.

--

(cont)

ment)

Social investments	Other	Total
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

--

*ould be exchanged between knowledgeable
fair value is the value of the security quoted
ets where there is no market price on a*

ng with the balance sheet row B04
less impairment.

t year end	Cost less impairment
	£
-	-
-	-
-	-

-	-
-	-
-	-
	-

t year end	Cost less impairment
	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
	-

following note:

year	Last year

licable, agreeing with the balance sheet.

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

This year	Last year

--	--

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

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

	Last year

	Last year

--	--

Section C**Notes to the accounts****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 by activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Total this year	-	-	-	-
Total previous year	-	-	-	-

This year	Last
£	:

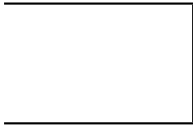
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--	--

(cont)

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
year
£



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

Please complete 19.2 where a material debtor is recoverable more than a year

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

(cont)

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

after the reporting date.

rs above)

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

Section C**Notes to the accounts****Note 20****Creditors and accruals**

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

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year	
This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year

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

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year

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

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. If charity has a liability of uncertain timing or amount.

21.1 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

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year

This 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.

--

(cont)

A provision is made when the

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

Last year

Last year

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.

T

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.

(cont)

financial instruments

this year	Last year

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

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

This year

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

Last year

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

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section if they are probable.

This year

Description of item	Estimate of financial impact

Last year

Description of item	Estimate of financial impact

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

This year

ction unless the

nancial effect

nancial effect

n when their existence is

nancial effect

nancial effect

Last year

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

(cont)

This year £	Last year £
-	-
-	-
62,301	252,457
-	-
62,301	252,457

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities****This year**

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.

Not applicable due to the nature of the income

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.

not applicable



Last year

Not applicable due to the nature of the income

not applicable

Section C

Notes to the accounts

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

	This year	
<div> <div>Please provide details of the nature of the event</div> <div></div> </div>	<div>none to report</div>	<div>none to rep</div>
<div> <div>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</div> <div></div> </div>	<div>not applicable</div>	<div>not applical</div>

(cont)

Last year

ort

ble

Section C

Notes to the accounts

(cont)

Note 27

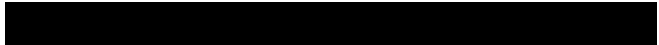
Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure if 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; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	18,966	86,982	- 82,514
Total Funds			18,966	86,982	- 82,514



for 'Other funds'. The 'Total funds'

trusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	23,434
-	-	23,434

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 if 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; UR - unrestricted funds*

	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Fund names					
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			-	-	-



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

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

Last year

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

27.4 Designated funds

This year

Planned use	Purpose of the designation

Last year

Planned use	Purpose of the designation

(cont)

verted to	Amount

verted to	Amount

	Amount

	Amount

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

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

28.1 Trustee remuneration and benefits**This year**

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

In the period the charity has paid trustees remuneration and benefits. Please give the details of, for, any remuneration or other benefits paid to a trustee by the charity or any institution.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

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.

Last year

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

In the period the charity has paid trustees remuneration and benefits. Please give the details of, for, any remuneration or other benefits paid to a trustee by the charity or any institution.

		Amounts paid

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

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 must be reported in this note. If there are no transactions to report, please enter "True" in the box below. If there are no transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This
	£
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 it has a financial interest, including where funds have been held as agent for related parties. If there are no related parties, enter 'true' in the box provided.

This year

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

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.

Last year

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

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.

--

(cont)

*(as explained in guidance notes)
In response to report, please enter "True"*

from an

--

 1

*Amount of, and legal authority
on or company connected with it.*

aid or benefit value		
Redundancy (including loss of office)/ex gratia	Other	TOTAL
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-

from an

--

*Amount of, and legal authority
on or company connected with it.*

aid or benefit value

Redundancy (including loss of office)/ex gratia	Other	TOTAL
	£	£
-	-	-
-	-	-
-	-	-
-	-	-

Transactions should be provided in
If there are transactions to

--

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

--	--

***Which a related party has a material
re no such transactions, please***

--

Provision for bad debts at period end	Amounts written off during reporting period
£	£

--

--

--

Provision for bad debts at period end	Amounts written off during reporting period
£	£

--

--

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.	

one



Section A

Independent Examiner's Report

Report to the trustees/
members of

Free The Bears UK

On accounts for the year
ended

31st March 2022

Charity no
(if any)

1135682

Set out on pages

No page numbers provided

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022.

Responsibilities and
basis of report

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

Independent
examiner's statement

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

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

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

17th February 2023.

Name:

Christopher John Swallow

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

FCA

Address:

The Malt House, Warrington Road

Bartington, Cheshire

CW8 4QU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No matters arising noted.