



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

**From 01 January 2024**    **Period start date**    **To 31 December 2024**    **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 2024 included;</p> <ul style="list-style-type: none"><li>• 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.</li><li>• 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 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.</li><li>• 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 be fewer than 200 animals.</li><li>• Continued collaboration with international experts such as the IUCN Bear Specialist Group to develop long-term conservation action plans for some of the world's least known bear species</li><li>• Essential support for ending the practice of bear bile farming in Lao PDR and Vietnam</li></ul>

		through ground-breaking research into wild bear populations and enhanced environmental awareness among communities.
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"> <li>a) the prevention or relief of poverty,</li> <li>b) the advancement of education,</li> <li>c) the advancement of environmental protection or improvement, and</li> <li>d) the advancement of animal welfare</li> </ul>

### 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 such as our annual Night in a Cage challenge.</p> <p>Outside of the UK we have been able to welcome volunteers at our sanctuary in Vietnam, while all of our sanctuaries regularly play host to international youth groups and schools plus offer Bear Care Tours for supporters to see our work first hand across all of our sites.</p> <p>Additional skilled volunteers joined our team in Laos to provide additional assistance for specialist projects including British vet nurse Sue Pell following the rescue of 18 threatened bear cubs in March 2024, and graduate student Emily Buchan to conduct behavioural research as part of a multi-stakeholder initiative to learn more about sun bear reproductive physiology.</p>
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 year in which a total of 34 bears (along with an additional 16 animals of 8 other species) were rescued from the illegal wildlife trade across Southeast Asia and brought into our sanctuaries for care;</p> <p><b>Cambodia Bear Rescue and Conservation Programme</b></p> <p>Following our quietest year since 1995 in which no bears were rescued from the illegal wildlife trade we had four bears rescued in 2024 – (CR218 Wellington a 6-month old moon bear cub found trapped in a wire snare, CR219 Bryan Mars and his assumed sister CR220, both 9-month old moon bear cubs confiscated from a private household where we believe they were being raised for the restaurant trade, and CR221, a beautiful golden-coloured moon bear who was voluntarily handed-over by monks from a temple in Banteay Meanchey where she had been kept for around five years. After starting the year with 119 bears in our care in Cambodia, we closed the year with the same number after bidding a sad farewell to four bears over the course of the year – two geriatric and chronically ill cases including our original Golden Girl Brandy (CR170) who had been with us since 1999 (who passed away just 3 days after marking 25 years in our care) plus male moon bear Som (CR066) who had been with us since 2005, and female sun bears Dolly (CR139, in our care since 2010) and Holly (CR117) who had been in our care since 2008 but sadly tested positive for tuberculosis.</p> <p>Integration and socialisation successes were achieved across multiple houses, aided by the completion of Bear House 9 which provided our bears with six additional forest enclosures covering an area of around 10,000m<sup>2</sup>. By year's end, 17 bears (10 sun bears and 7 moon bears) were living harmoniously in the new complex, marking a significant improvement in welfare for our increasingly ageing population in Cambodia. Additionally we completed an extension to facilities at the Cambodia Wildlife Hospital, providing a new staff amenity outbuilding with additional storage space for emergency equipment, and work got underway on construction on a vast Pre-release Stage 2 enclosure as part of the re-wilding programme.</p> <p>Through enhanced veterinary leadership, continued rescue operations, major infrastructure upgrades, and record levels of education outreach, Free the Bears Cambodia Programme in 2024 strengthened its role as a regional centre of excellence in bear welfare, rehabilitation, and conservation education —</p>

		<p>ensuring lasting impact for Cambodia's rescued wildlife.</p> <p><b>Laos Bear Rescue and Conservation Programme</b></p> <p>2024 was a landmark year for the Free the Bears Laos programme, with a record-breaking 30 bears being rescued alongside sixteen additional individuals of eight other species including critically endangered crested gibbons and Sunda pangolins. The most significant seizure occurred in March, when 16 Asiatic black bear cubs were confiscated in Vientiane — the largest single bear rescue in the organisation's history. Additional cubs and adults were rescued from Phongsaly, Xayabury, Attapeu, Sekong, and Vientiane Provinces. Strong collaboration with DOFI, Environmental Police, and provincial authorities demonstrated growing enforcement momentum against wildlife crime. At the same time, 19 pig-tailed macaques and 5 leopard cats were successfully released via the newly operational Wildlife Release Station within the Tat Kuang Si protected forest, where ranger patrols and post-release monitoring indicated encouraging adaptation, and another pangolin was released into a separate protected area.</p> <p>The Luang Prabang Wildlife Sanctuary saw major infrastructure and welfare improvements. Bear Houses 8 and 9 were completed and fully populated, expanding sanctuary capacity and enabling the integration of previous years' cubs into new social groups. With vastly-increased numbers of orphaned cubs requiring around-the-clock care our Animal Care Team performed admirably, aided by a number of skilled volunteers from overseas partners including a UK veterinary nurse and Australian zookeepers. New rehabilitation facilities for Asian golden cat, Stump-tailed macaques and gibbon integration facilities were all completed, along with a classroom, enrichment workshop and security guard unit making up the entrance building for the Luang Prabang Wildlife Sanctuary. With vastly growing numbers of visitors coming to see the bears and the waterfall at Tat Kuang Si, we expanded efforts to improve the visitor education and awareness while securing optimal welfare for the bears with the creation of a new "Close Encounters" visitor viewing bay (again with assistance from Building Trust International as part of a Design &amp; Build workshop).</p> <p>Biosecurity systems were upgraded following a respiratory outbreak early in the year, with wheel dips, quarantine protocols, and enhanced staff health screening introduced across facilities. With support from Colchester Zoo in the UK, a ultra-deep freezer installed to improve our biobanking capacity for disease surveillance and potential future genetics work. Collaboration with the National University of Laos (NUoL) strengthened considerably, with 25 students completing the Wildlife Medicine Module and internships focusing on parasite surveillance in bears and macaques. A new MOU with Chungbuk National University</p>
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	<p>(Korea) established a long-term academic partnership on wildlife disease and research. Ongoing research into sun bear reproductive physiology was boosted through the engagement of a UK post-graduate skilled volunteer as part of a long-term study being run in collaboration with Chester Zoo and the EAZA sun bear programme. Residential programmes run throughout the year included teams from zoos including Singapore, Perth, Taronga and Adelaide, government officer training programmes and veterinary internships. Through record-breaking rescues, expanded sanctuary capacity to manage a fast-growing population of 137 rescued bears, advanced veterinary care, strengthened academic partnerships, and enhanced education outreach, our programme in Laos in 2024 solidified its position as the region's leading model for wildlife rescue, rehabilitation, and conservation capacity-building.</p> <p><b>Vietnam Bear Rescue and Conservation Programme</b></p> <p>While 2024 saw no new rescues, progress continued toward the end of bear bile farming in Dong Nai Province, one of Vietnam's final strongholds for captive bears. As of mid-year, 16 bears remained in bile farms, with Free the Bears coordinating with the Dong Nai Forest Protection Department and other authorities to host a provincial conference aimed at securing the surrender of remaining bears and promoting humane alternatives. Encouragingly, several former bear owners, including one previously involved in the bile trade, visited the sanctuaries in Cat Tien National Park and publicly expressed support for ending the practice.</p> <p>Throughout the year we lost just one bear – female sun bear Song (VR028) – who had been at the sanctuary since 2011 but was euthanised with compassion and professional oversight after long-term chronic health issues. The sanctuary's remaining resident population of 46 bears continued to thrive under enhanced welfare standards. Key husbandry initiatives included regular health checks, recall and enrichment training, and positive reinforcement conditioning for several long-term residents. Enrichment efforts expanded with new climbing structures, platforms, and rotational management across both sanctuaries, supporting natural behaviours such as tree-climbing, nesting and foraging. Security and operational safety improved through emergency drills (coordinated with the National Park), biosecurity enhancements, and updated accounting compliance systems in line with tightening Vietnamese NGO regulations.</p> <p>Veterinary capacity advanced significantly in 2024 with the appointment of Dr. Vi, the first full-time Vietnamese veterinarian employed by FTB, following a successful training placement in Cambodia. Working with the rest of the Animal Care Team she quickly improved clinical protocols including routine rounds, fecal monitoring, and</p>
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		<p>disease monitoring, supported by members of the Regional Veterinary Care Programme team.</p> <p>Education and outreach programmes regained strong momentum after years of pandemic disruption. In 2024, the ACE team hosted multiple school visits (some exceeding 120 students per event) and expanded the Bear Care Tour programme, aided by growing numbers of visitors to the National Park. The volunteer programme remained popular, while a new event - the “Cat Tien Jungle Path” sponsored race - brought FTB’s conservation message to a new audience, with several of our team running the race in animal mascot costumes, combining fundraising and community engagement.</p> <p>Collectively, 2024 represented a year of consolidation and professionalisation for FTB Vietnam — reinforcing welfare, strengthening local leadership, and deepening government partnerships to lay the groundwork for the eventual end of bear bile farming and long-term sanctuary sustainability.</p> <p><b>Building global awareness of the threats facing Southeast Asia’s bears</b></p> <p>The confiscation of 16 Asiatic black bear cubs in Vientiane (March 2024) was the worlds’ biggest ever seizure of threatened live bear cubs, drawing widespread media coverage across Southeast Asia and globally. Shared through Free the Bears’ channels, the rescue reached hundreds of thousands of viewers online and was cited by conservation networks as a major victory against the illegal wildlife trade. Even as the bile farming crisis declines, the poaching of wild cubs for pets and to feed into the bile trade remains amongst the greatest threats to the survival of Southeast Asia’s bears.</p> <p>In 2024, Free the Bears moved beyond rescue to leadership in public awareness, scientific research and government engagement. Our actions over the past year – from the historic cub rescue to One Health advocacy and international research publications – have built global visibility of the threats facing Southeast Asia’s bears and positioned Free the Bears as a trusted authority and voice for the region’s disappearing species.</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	

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>Our financial position held steady during 2024 with just a 3.5% overall increase, however website donations (our most important income stream) grew by 38% compared to 2023.</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 approximately 28% of Free the Bears global income now generated through Free the Bears UK.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	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.
Amount of reserves held	Para 1.22	None – although our working account was maintained at a satisfactory level throughout the year, maintaining at least £50,000 at all times
Reasons for holding zero reserves	Para 1.22	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. We continue to retain emergency reserves in both Cambodia and Laos to ensure we maintain sufficient reserves in each territory and protect against sudden currency fluctuations.
Details of fund materially in deficit	Para 1.24	There are no funds materially in deficit
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees have no uncertainties about the charity continuing as a going concern

### 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, Gift Aid and government grants all make up major income streams for Free the Bears UK, however it should be noted that the current UK government-funded IWT challenge grant will end in 2025.
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	Para 1.25	Constitution
How is the charity constituted?	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 five 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 and any wider network with which the charity works	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 investment of Charity funds and expansion into new territories are made by the trustees. 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.

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.</p>

## 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	Giles Jason Clark	Secretary		
3	Matthew Peter Hunt	Treasurer		
4	Sarah Jane Moran			
5	Claudia Hartley BVSc CertVOphthal DipECVO FHEA FRCVS			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
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	

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

Matt Hunt – Chief Executive, Brian Crudge – Regional Director, Linda McCormack – Chief Financial Officer, Vuthy Chuon – Cambodia Programme Manager, Sengaloun Vongsay – Laos Programme Manager, Nguyen Van Dung - Vietnam Programme Manager, Dr Romain Pizzi BVSc MSc DZooMed DipECZM MACVS (Surg) FRES FRSB FRGS MRCVS - Veterinary Advisor

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

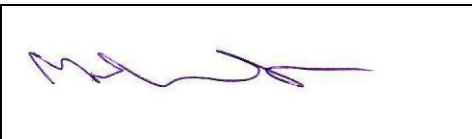
n/a

## 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	31 <sup>st</sup> October 2025	

Free the Bears UK		1135682		
Annual accounts for the period				
1/1/2024		To	12/31/2024	

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	401,306	-	-	401,306	349,097
Charitable activities	S02	8,000	157,831	-	165,831	194,700
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	409,306	157,831	-	567,137	543,797
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	380,005	162,659	-	542,664	495,840
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,957	-	-	2,957	2,154
<b>Total</b>	S12	382,962	162,659	-	545,621	497,994
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	26,344	- 4,828	-	21,516	45,803
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	26,344	- 4,828	-	21,516	45,803
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	4,080
<b>Net movement in funds</b>	S20	26,344	- 4,828	-	21,516	49,883
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	126,560	-	-	126,560	76,677
<b>Total funds carried forward</b>	S22	152,904	- 4,828	-	148,076	126,560

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	126,579	21,497	-	148,076	126,560
<b>Total current assets</b>		B10	126,579	21,497	-	148,076	126,560
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	126,579	21,497	-	148,076	126,560
<b>Total assets less current liabilities</b>		B13	126,579	21,497	-	148,076	126,560
<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	126,579	21,497	-	148,076	126,560
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		21,497		21,497	26,325
Unrestricted funds		B19	126,579		-	126,579	100,235
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	126,579	21,497	-	148,076	126,560
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Matthew Hunt		10/30/2025

## 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;

*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 { }.

Yes\*

☒

No\*

☐

*Please disclose:*

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

#### 1.4 Changes to accounting estimates

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

Yes\*

☐

No\*

☒

\* -Tick as appropriate

*Please disclose:*

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

☒

No\*

☐

\* -Tick as appropriate

*Please disclose:*

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



**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

not applicable

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

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

Fund balance as restated

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

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

Previous period net income/(expenditure) as  
restated

## Note 2

## Accounting policies

## 2.2 INCOME

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

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  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.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
<b>2.3 EXPENDITURE AND LIABILITIES</b>																	
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
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Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
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Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
✓																	
Yes	No	N/a															
✓																	
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
✓																	
Yes	No	N/a															
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Yes	No	N/a															
✓																	
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
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Yes	No	N/a															
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Yes	No	N/a															
✓																	
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
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Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
<b>2.4 ASSETS</b>																	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
	They are valued at cost.																
	The depreciation rates and methods used are disclosed in note 9.2.																
<b>Intangible fixed assets</b>	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	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <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		✓	
	✓																
Yes	No	N/a															
	✓																
Yes	No	N/a															
	✓																
	They are valued at cost.																
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <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		✓	
	✓																
Yes	No	N/a															
	✓																
Yes	No	N/a															
	✓																
	They are valued at cost.																
<b>Investments</b>	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></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
		✓															
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></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <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			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
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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>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <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	✓		
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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.

		✓
--	--	---

**Debtors**

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

Yes	No	N/a
✓		

**Current asset investments**

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

Yes	No	N/a
	✓	

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

Yes	No	N/a
✓		

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

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
<b>Donations and legacies:</b>	Donations and gifts	275,076	-	-	275,076	336,693
	Gift Aid	117,227	-	-	117,227	-
	Legacies	9,003	-	-	9,003	12,404
	General grants provided by government/other charities	8,000	157,831	-	165,831	194,700
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	409,306	157,831	-	567,137	543,797
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Unrealised gain on foreign currency held	-	-	-	-	4,080
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	4,080
<b>TOTAL INCOME</b>		409,306	157,831	-	567,137	547,877

## Other information:

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

£83,209 General grants provided by government / other charities

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)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	130,971
Government grant 2		-
Government grant 3		-
Other		-
	Total	130,971

	Description	Last year £
Government grant 1	Dept for Environment, Food & Rural Affairs - Illegal Wildlife Trade Challenge Fund	116,680
Government grant 2		-
Government grant 3		-
Other		-
	Total	116,680

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	none	none

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	n/a	n/a

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
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

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
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	2,957	-	-	2,957	2,154	-	-	2,154
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>2,957</b>	<b>-</b>	<b>-</b>	<b>2,957</b>	<b>2,154</b>	<b>-</b>	<b>-</b>	<b>2,154</b>
<b>Expenditure on charitable activities:</b>								
	-	-	-	-	-	-	-	-
Grants and donations paid	380,005	162,659	-	542,664	327,465	168,375	-	495,840
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>380,005</b>	<b>162,659</b>	<b>-</b>	<b>542,664</b>	<b>327,465</b>	<b>168,375</b>	<b>-</b>	<b>495,840</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>382,962</b>	<b>162,659</b>	<b>-</b>	<b>545,621</b>	<b>329,619</b>	<b>168,375</b>	<b>-</b>	<b>497,994</b>

Other information:



Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Support for Regional Programme	322,677	-	-	322,677	18,799	-	-	18,799
Support for Laos Programme	192,099	-	-	192,099	282,303	-	-	282,303
Support for Cambodia Programme	27,889	-	-	27,889	130,893	-	-	130,893
Support for Vietnam Programme	-	-	-	-	63,845	-	-	63,845
Total	542,664	-	-	542,664	495,840	-	-	495,840

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

<b>Section C</b>	<b>Notes to the accounts</b>
------------------	------------------------------

**Note 8**                      **Funds received as agent**

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

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

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

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

Section C

Notes to the accounts

Note 9

Support Costs

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

This year

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

Last year

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

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

Section C	Notes to the accounts
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**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 £
384	225
-	-
-	-
-	-

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

**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 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**

Band	Number of employees	
	This year	Last 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 £	Last year £
-	-

### 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	-	-
Other	-	-
<b>Total</b>	-	-

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

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

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	Last year
£	£
-	-

11.4 Redundancy payments

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

Total amount of payment

This year	Last year
£	£
-	-

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

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--



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

	This year	Last year
	£	£
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 for this year and last year, if different


**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. 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


## Section C

## Notes to the accounts

(cont)

## Note 13 Grantmaking

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

## This year:

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

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

## 13.2 Grants made to institutions

<b>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</b>	Yes	<b>Please provide details of charity's URL.</b>
	No	<b>Provide details below</b>

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

## Last year:

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

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

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.*

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

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 14**                      **Tangible fixed assets**

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

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.2 Depreciation and impairments**

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

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.***

This year	Last year
-	-

#### 14.6 Other disclosures

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

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

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

This year	Last year
£	£
-	-
-	-

\* 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 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**

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.

**Section C**
**Notes to the accounts**
**(cont)**
**Note 16**
**Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(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**

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

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 year	Last year

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

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

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

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

This year	Last year

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

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#### 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	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> 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 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.**

**This year:**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

**Total**

**Grand total (Fair value at year end+Cost less impairment)**

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**Last year:**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

**Total**

**Grand total (Fair value at year end+Cost less impairment)**

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

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

	This year	Last year
(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

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

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

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

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last 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.

This year	Last year

**Section C**
**Notes to the accounts**
**(cont)**
**Note 18**
**Stocks**

*Please complete this note if the charity holds any stock items*

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

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

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

This year	Last year
£	£

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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 £
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last 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

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

**Section C**
**Notes to the accounts**
**(cont)**
**Note 21 Provisions for liabilities and charges**

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

**21.1 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 £
-	-
-	-
-	-
-	-
-	-

**21.2 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	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).

This year	Last year

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

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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.

This year	Last year

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 conitions related to its pledge should be given here.

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**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.

**This year**

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

**Last year**

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

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

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

Please provide the following information where practicable:

	This year	Last year
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		

Section C	Notes to the accounts	(cont)
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**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 £
-	-
-	-
148,076	126,560
-	-
148,076	126,560

Note 25

Fair value of assets and liabilities

	This year	Last 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	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	not applicable

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

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

	This year	Last year
Please provide details of the nature of the event	none to report	none to report
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	not applicable	not applicable

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds**

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		26,325	157,831	- 162,659	-	-	21,497
General charitable purposes	U		100,235	409,306	- 382,962	-	-	126,579
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			126,560	567,137	- 545,621	-	-	148,076



Section C	Notes to the accounts	(cont)
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Note 27 Charity funds (cont)

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Specific donor restrictions	R		-	194,700	- 168,375	-	-	26,325
General charitable purposes	U		76,677	349,097	- 329,619	-	4,080	100,235
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			76,677	543,797	- 497,994	-	4,080	126,560

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	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		

## Last year

	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

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount

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

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

**28.1 Trustee remuneration and benefits**

**This year**

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) 1

*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				
		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.*

**Last year**

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)

*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				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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

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

## 28.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

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

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

## 28.3 Transaction(s) with related parties

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

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	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.*

**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	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.*

Section C	Notes to the accounts	(cont)
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<b>Note 29</b>	<b>Additional Disclosures</b>
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.	

none
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Section A

Independent Examiner's Report

Report to the trustees/  
members of

Free The Bears UK

On accounts for the  
period ended

31<sup>st</sup> December 2024

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 period ended 31st December 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").

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.

Independent  
examiner's statement

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:

13/02/2025.

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.