

# **Bournemouth-Poole Orthodox Christian Foundation**

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period from  
02/12/2022 to 01/12/2023

**Charity number:** 1140071

**Company number:** 7407807

## **Report of the Directors for the year ending 1 December 2023**

The Directors are pleased to present their annual report together with the financial statements of the charity for the year ending 1st December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Aim and purposes**

St. Dunstan's Parish Council and the Directors of the Foundation have the responsibility for providing a place of worship for an Orthodox Christian parish, helping to integrate Orthodox Christians from abroad into British society, and promoting the mission of the Church, which is pastoral, evangelistic, social, and ecumenical. The PC and the Foundation raise funds for these aims.

The Foundation is also specifically responsible for the restoration, upkeep, and maintenance of the Church, an ecclesiastical building of national and international architectural and artistic merit, and for raising funds for its repairs.

### **Objectives and Activities**

The Foundation is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Dunstan.

The vision that shapes our annual activities remains the promotion of worship throughout the parish. Our services and worship put faith into practice through prayer, scripture, and sacrament. In shaping our objectives for the year and planning our activities, the Directors have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel;
- The 'Followers' programme (since September 2017), an R.E. programme for children, developed by the Archdiocese;
- Provision of pastoral care for people living and/or working in the parish and beyond;
- Missionary and outreach work.

### **Worship and Prayer**

The Foundation and Parish clergy are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling.

For example, Thursday's extended catechism and Saturday's evening prayers provide a quiet, intimate, and reflective environment for worship and instruction. Opportunities are provided for people to engage in more outgoing worship such as pilgrimages to sacred places.

Notwithstanding the difficulties in maintaining our services and fundraising during the two years of the pandemic, we have once again successfully welcomed more families into our parish.

Although average Sunday attendance rose from 128 compared to 140 the previous year, during 2022 the number of baptisms (33) and chrismations of catechumens who had been baptised in other denominations (3) remained stable. We also were happy to celebrate 4 weddings and 1 funeral. The trend is stable in 2024.

The Directors of the Foundation are pleased to be able to report that the rota established for the priests and servers is continuing to function well.

All are welcome to attend our regular Sunday service, the Divine Liturgy, which is preceded by Orthros (Matins), and followed by an 'Agape', during which we all together have coffee, tea, and some food, when lockdown restrictions permit.

### **Deanery Synod**

The Antiochian Orthodox Christian Archdiocese of the British Isles and Ireland, which governs our parish, is structured differently from Anglican dioceses: there is no Deanery Synod. Our Archdiocese is structured as a charity company. The Foundation contributes to the funding of the Archdiocese, aiming to contribute at least 15% of its ordinary parish income. The Archdiocese directs the clergy in spiritual and other matters. The Antiochian Metropolitan of the British Isles and Ireland has a seat in the Synod of the Antiochian Patriarchate.

### **Pastoral Care**

The Church Hall is kept in an impeccable condition, and the environment meets the stringent health and safety requirements and allows us to continue to provide the premises to local clubs and groups.

Normally, during the week, various local community organisations, including two local community choirs, as well as some charities, social clubs and local activity groups for children and people with developmental difficulties, use the hall at subsidised rates. The rent of the Hall has in other years been a substantial part of our income, enabling us to maintain the Church of St. Dunstan. However, after March 2020, this income dropped to zero, putting great strain on our finances. During 2021 this situation did not improve, many participants still being too scared to return to their normal activities. The situation is now once again improving.

Our parish newsletter 'The Narthex' is distributed on a bi-monthly basis to all parishioners on the Church Electoral Roll and is available at the Church entrance. 'The Narthex' keeps our parishioners informed on the important matters affecting our Church and articles written by our Reverend Fr. Chrysostom which help to develop our knowledge of and trust in Christ.

## **Ecumenical Relationship**

The Archdiocese is a member of Churches Together in England.

Following the Swanwick Declaration in 1987, Churches Together in England committed themselves:

- to seek a deepening of their communion with Christ, and with one another, in the Church, which is His body, and
- to fulfil their mission to proclaim the Gospel by common witness and service in the world to the glory of God, Father, Son and Holy Spirit.

## **Fundraising activities**

During the year, the Foundation aims to organise various fundraising activities, including concerts. The lockdowns however prevented this activity for most of the last two years, putting further strain on the income of the parish and of the Foundation. This situation remained the same during 2022.

## **Financial Review**

The Bournemouth-Poole Orthodox Christian Foundation (BPOCF) is entirely reliant on income from donations by St. Dunstan's Church congregation and on income received from Church Hall rental.

Total receipts of unrestricted funds for the financial year was £58,182 of which £1,245 was income from Hall rental. Restricted income represents £380 raised by donations. These amounts were allocated to the designated fund set up for partial Church Restoration, thus partially fulfilling the aims and purposes of BPOCF regarding to our Grade II\* listed building of historical and architectural importance. A detailed description can be found in the financial statements.

One of the main parts of our income of £42,648 has been received through the donations from both 'congregation' as well as from the public visiting the Church including 'one off gifts'. The sales of candles or rather voluntary contributions being net of the candle cost produced an additional income of £3,113. The sales of other, largely donated goods, including icons, prayer ropes, baptismal and other crosses, incense, and blessed oil, as well as prayer books, produced a further additional income of £5,682.

Finally, the major addition to our income and well-being came from subsidised rents of the Hall to the local organisations, and local community groups, which in total produced an income of £1,245.

The net result after all general expenses named in the Statement of Financial Activities Report were settled surplus of £2,392 for unrestricted fund, and expenses of £5001 for restricted

fund. The total expenditure was £2,609 in comparison with a surplus of £12,735 for the previous financial year.

#### **Reserves' policy**

It is BPOCF policy to maintain a balance on unrestricted funds, which equates to at least three months unrestricted payments, equivalent to £7,500, to cover emergencies that may arise from time to time.

#### **Volunteers**

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular, we want to mention Elena and Valentin Fita, who have contributed so much to the maintenance and repairs of the church, James Bailey, who, together with some of the younger volunteers, takes such good care of the grounds surrounding the car park, and all the other members of the BPOCF for their valuable contribution to our place of worship and for keeping the Church running. During the first half of this year, a group of younger volunteers joined active councillors.

#### **Structure, governance, and management**

##### **Governing Document**

Bournemouth-Poole Orthodox Christian Foundation (BPOCF) is a company limited by guarantee and has no share capital.

It is governed by its Memorandum and Articles of Association dated 14 October 2010, revised in May 2016. It is registered as a charity with the Charity Commission.

The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the Company.

##### **Appointment of Parish Council members**

As set out in the Articles of Association those members of the charitable company who are on the electoral roll of the church elect the Parish Council members. All those who attend our services being members of the congregation are encouraged to register on the Electoral Roll and stand for election to the Parish Council. The members elect Directors of the Foundation from among their ranks.

The Directors and Parish Council members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the BPOCF are to be spent.

The full Board of the BPOCF met 2 times during the year with an average level of attendance of 90%. Given its wide responsibilities, the BPOCF has a number of committees each dealing with a particular aspect of parish life. These committees, which include worship, mission, and finance, are all responsible to the BPOCF Board and report back to it regularly.

## **Directors and Parish Council members induction and training**

New members of the Parish Council and Directors undergo an orientation day to brief them on their legal obligation under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the plans and recent performance of the charity. Members and Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### **Organisation**

The board of Directors administers the charity. The board normally meets six times during the year, and there are sub-committees covering other aspects of parish life. A non-executive manager is appointed by the trustees to oversee the management of the day-to-day operations of the charity. During 2023, some meetings were in the form of telephone conference calls.

During this financial year, an independent accountant continued to be retained to take care of the financial records of the Foundation and Parish. It was deemed better to engage an independent accountant, as having this administered by a volunteer was putting too large a burden on them.

### **Safeguarding**

All clergy and parishioners interacting with children and vulnerable persons have undergone a DBS check. The Parish fully subscribes to the Archdiocesan Safeguarding Policy.

### **Related parties' transactions**

None of our Directors receives a remuneration or has other benefits from their work with the charity. Any connection between a Director and contractors/suppliers must be disclosed to the board of Directors. During 2022, one company owned by parishioners was engaged for work after a call for tender.

### **Risk management**

The board has a risk management strategy, which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Furthermore, a full risk assessment is undertaken at the request of the insurance company every year. This assessment is available for consultation at the Church.

A Maintenance Plan is in place and is available at the Church. Technical items such as heating and electricity are regularly inspected and maintained, with the resulting certificates kept in the Maintenance Plan file.

### **Directors' responsibilities in relation to the financial statements**

The directors of the BPOCF are responsible for preparing a Directors' annual report and financial statements in accordance with applicable law and Accounting Standards.

Company law requires the charity Directors to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of those resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Administrative information**

**Charity number:** 1140071

**Company number:** 7407807

**Registered Office:** 42 Coventry Close, Wimborne, Dorset, BH21 3UP

**Principal address:** St Dunstan's Orthodox Church, 94a Bournemouth Road  
Poole, BH14 9HY

### **Name and addresses of advisers**

**Solicitors:** Coles Miller LLP, 44/46 Parkstone Road, Poole, BH15 2PG

**Bankers:** Lloyds Bank

**Bookkeeper:** RS Bookkeeping Solutions Ltd  
71-75 Shelton Street, Covent Garden, London, WC2H 9JQ

## Directors

The Directors and officers serving during the year and since the year-end were as follows:

Rev. C. MacDonnell (Honorary Director and Chairman)  
Dr G. Méal  
Mr M. Ambrose  
Mr G. Kyprianou

## Chairman and Spiritual director:

Rev. Charles Leonard Chrysostom MacDonnell  
Address: 42 Coventry Close, Wimborne, Dorset, BH21 3UP

There are no staff members, only volunteers.

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The Directors declare that they have approved the annual report (including the Directors' report) above.

## Signed on behalf of the charity by its Trustees/Directors

### Signatures:



### Full Names:

Mark Ambrose

Gilbert Méal

**Date:** 30 September 2024

|                                                 |            |            |                 |            |      |
|-------------------------------------------------|------------|------------|-----------------|------------|------|
| Bournemouth-Poole Orthodox Christian Foundation |            | Charity No | 1140071         |            | CC17 |
|                                                 |            | Company No | 7407807         |            |      |
| Annual accounts for the period                  |            |            |                 |            |      |
| Period start date                               | 02/12/2022 | To         | Period end date | 01/12/2023 |      |

## Section A Statement of financial activities (including summary income and expenditure account)

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other Management costs

**Total**

#### Net income/(expenditure) before tax for the reporting period

Tax payable

#### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

##### Extraordinary items

##### Transfers between funds

##### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Note

|     | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|-----|--------------------|-------------------------|-----------------|-------------|------------------|
|     | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |
| S01 | 42,268             | 380                     | -               | 42,648      | 39,545           |
| S02 | 14,669             | -                       | -               | 14,669      | 13,650           |
| S03 | 1,245              | -                       | -               | 1,245       | 2,355            |
| S04 | -                  | -                       | -               | -           | -                |
| S05 | -                  | -                       | -               | -           | -                |
| S06 | -                  | -                       | -               | -           | -                |
| S07 | 58,182             | 380                     | -               | 58,562      | 55,550           |
| S08 | 5,794              | 5,009                   | -               | 10,803      | 3,884            |
| S09 | 49,996             | 372                     | -               | 50,368      | 38,931           |
| S10 | -                  | -                       | -               | -           | -                |
| S11 | -                  | -                       | -               | -           | -                |
| S12 | 55,790             | 5,381                   | -               | 61,171      | 42,815           |
| S13 | 2,392              | 5,001                   | -               | 2,609       | 12,735           |
| S14 | -                  | -                       | -               | -           | -                |
| S15 | 2,392              | 5,001                   | -               | 2,609       | 12,735           |
| S16 | -                  | -                       | -               | -           | -                |
| S17 | 2,392              | 5,001                   | -               | 2,609       | 12,735           |
| S18 | -                  | -                       | -               | -           | -                |
| S19 | 4,860              | 4,860                   | -               | -           | -                |
| S20 | -                  | -                       | -               | -           | -                |
| S21 | -                  | -                       | -               | -           | -                |
| S22 | 2,468              | 141                     | -               | 2,609       | 12,735           |
| S23 | 17,664             | 186,212                 | -               | 203,876     | 191,141          |
| S24 | 15,196             | 186,071                 | -               | 201,267     | 203,876          |



|                                         |            |         |
|-----------------------------------------|------------|---------|
| Bournemouth-Poole<br>Orthodox Christian | Charity No | 1140071 |
|                                         | Company No | 7407807 |

## Section B Balance sheet

|                                                                 |     | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|-----------------------------------------------------------------|-----|---------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|                                                                 |     |               | £                  | £                       | £               | £               | £               |
|                                                                 |     |               | F01                | F02                     | F03             | F04             | F05             |
| <b>Fixed assets</b>                                             |     |               |                    |                         |                 |                 |                 |
| Intangible assets (Note 15)                                     | B01 |               | -                  | -                       | -               | -               | -               |
| Tangible assets (Note 14)                                       | B02 |               | 4,196              | 14,625,662              | -               | 14,629,858      | 14,627,858      |
| Heritage assets (Note 16)                                       | B03 |               | -                  | -                       | -               | -               | -               |
| Investments (Note 17)                                           | B04 |               | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                                       | B05 |               | 4,196              | 14,625,662              | -               | 14,629,858      | 14,627,858      |
| <b>Current assets</b>                                           |     |               |                    |                         |                 |                 |                 |
| Stocks (Note 18)                                                | B06 |               | -                  | -                       | -               | -               | -               |
| Debtors (Note 19)                                               | B07 |               | 7,673              | -                       | -               | 7,673           | 7,071           |
| Investments (Note 17.4)                                         | B08 |               | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09 |               | 9,714              | 34                      | -               | 9,748           | 17,279          |
| <b>Total current assets</b>                                     | B10 |               | 17,387             | 34                      | -               | 17,421          | 24,350          |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | B11 |               | 480                | -                       | -               | 480             | 300             |
| <b>Net current assets/(liabilities)</b>                         | B12 |               | 16,907             | 34                      | -               | 16,941          | 24,050          |
| <b>Total assets less current liabilities</b>                    | B13 |               | 21,103             | 14,625,696              | -               | 14,646,799      | 14,651,908      |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | B14 |               | 55,292             | -                       | -               | 55,292          | 57,792          |
| <b>Provisions for liabilities</b>                               | B15 |               | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16 |               | - 34,189           | 14,625,696              | -               | 14,591,507      | 14,594,116      |
| <b>Funds of the Charity</b>                                     |     |               |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                                       | B17 |               | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                               | B18 |               | -                  | 186,071                 | -               | 186,071         | 186,212         |
| Unrestricted funds                                              | B19 |               | 15,196             | -                       | -               | 15,196          | 17,664          |
| Revaluation reserve                                             | B20 |               | -                  | 14,390,240              | -               | 14,390,240      | 14,390,240      |
| Fair value reserve                                              | B21 |               | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                              | B22 |               | 15,196             | 14,576,311              | -               | 14,591,507      | 14,594,116      |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

|                     |                                |
|---------------------|--------------------------------|
| Print Name          | Date of approval<br>dd/mm/yyyy |
| Gilbert Meal        | 29/09/2024                     |
| Georghios Kyprianou | 29/09/2024                     |

Signature of director authenticating accounts being sent to Companies House

|                                   |                    |
|-----------------------------------|--------------------|
| Signature                         | Date<br>dd/mm/yyyy |
| Gilbert Meal, Georghios Kyprianou | 29/09/2024         |

**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;

N/A

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

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

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

✓

No\*

✓

\* -Tick as appropriate

***Please disclose:***

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

|                                                                                                                                                                                                                                     |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b><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 FRS102 SORP.</i></b> |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

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

**Please disclose:**

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

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

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

**Please disclose:**

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

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

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

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

N/A

**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

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

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

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

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

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

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

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

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

## Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

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

## Government grants

The charity has received government grants in the reporting period

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

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

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

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

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

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

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

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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

## Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

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

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

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

## Support costs

The charity has incurred expenditure on support costs.

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

## Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

## Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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

## Income from membership

Membership subscriptions received in the nature of a gift are recognised in Donations and

| Yes* | No* | N/a* |
|------|-----|------|
|------|-----|------|

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                  |   |   |   |      |     |      |   |   |   |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|------|-----|------|---|---|---|
| <b>subscriptions</b>                                 | Legacies.<br><br>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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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.<br><br>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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| 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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                             |   |   |   |      |     |      |   |   |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.                                                                                                                                                                                                                                                                                                                                | <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> </table> | ✓ | ✓ | ✓ | 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<br><br>They are valued at cost.<br><br>The depreciation rates and methods used are disclosed in note 14.                                                                                                                                                                                                                                                                                                                           | <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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                             |   |   |   |      |     |      |   |   |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| <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 15.<br><br>They are valued at cost.                                                                                                                                                                                                                    | <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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                             |   |   |   |      |     |      |   |   |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| <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 16.<br><br>They are valued at cost.                                                                                                                                                                    | <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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                             |   |   |   |      |     |      |   |   |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| <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.<br><br>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> </table> | ✓ | ✓ | ✓ | 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> </table> | ✓ | ✓ | ✓ | Yes* | No* | N/a* | ✓ | ✓ | ✓ |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |
| Yes*                                                 | No*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/a*                                                                                                                                             |   |   |   |      |     |      |   |   |   |
| ✓                                                    | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ✓                                                                                                                                                |   |   |   |      |     |      |   |   |   |

|                                                              |                                                                                                                                                                                                                                                                                                                                            |      |     |      |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|------|
|                                                              | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.                                                                                                                                                                                | Yes* | No* | N/a* |
|                                                              |                                                                                                                                                                                                                                                                                                                                            | ✓    | ✓   | ✓    |
|                                                              | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.                                                                                                                                                                                                                                      | Yes* | No* | N/a* |
|                                                              |                                                                                                                                                                                                                                                                                                                                            | ✓    | ✓   | ✓    |
| Debtors                                                      | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.                                                                   | Yes* | No* | N/a* |
|                                                              |                                                                                                                                                                                                                                                                                                                                            | ✓    | ✓   | ✓    |
| 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 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

Income

| Analysis of income               |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year |
|----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|-------------|------------|
|                                  |                                                                            |                    |                         |                 | £           | £          |
| Donations and legacies:          | Donations and gifts                                                        | 35,146             | 45                      | -               | 35,191      | 33,522     |
|                                  | Gift Aid                                                                   | 7,122              | 15                      | -               | 7,137       | 5,898      |
|                                  | Legacies                                                                   | -                  | -                       | -               | -           | -          |
|                                  | General grants provided by government/other charities                      | -                  | 320                     | -               | 320         | 125        |
|                                  | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -           | -          |
|                                  | Donated goods, facilities and services                                     | -                  | -                       | -               | -           | -          |
|                                  | Other (Tax recovered)                                                      | -                  | -                       | -               | -           | -          |
| Total                            |                                                                            | 42,268             | 380                     | -               | 42,648      | 39,545     |
| Charitable activities:           | Hall Rent                                                                  | 1,245              | -                       | -               | 1,245       | 2,355      |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  | Other                                                                      | -                  | -                       | -               | -           | -          |
| Total                            |                                                                            | 1,245              | -                       | -               | 1,245       | 2,355      |
| Other trading activities:        | Other (Events, Sales of Books & Candles)                                   | 14,669             | -                       | -               | 14,669      | 13,650     |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  | Other                                                                      | -                  | -                       | -               | -           | -          |
| Total                            |                                                                            | 14,669             | -                       | -               | 14,669      | 13,650     |
| Income from investments:         | Interest income                                                            | -                  | -                       | -               | -           | -          |
|                                  | Dividend income                                                            | -                  | -                       | -               | -           | -          |
|                                  | Rental and leasing income                                                  | -                  | -                       | -               | -           | -          |
|                                  | Other                                                                      | -                  | -                       | -               | -           | -          |
| Total                            |                                                                            | -                  | -                       | -               | -           | -          |
| Separate material item of income |                                                                            | -                  | -                       | -               | -           | -          |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
|                                  |                                                                            | -                  | -                       | -               | -           | -          |
| Total                            |                                                                            | -                  | -                       | -               | -           | -          |
| Other:                           | Conversion of endowment funds into income                                  | -                  | -                       | -               | -           | -          |
|                                  | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -           | -          |
|                                  | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -           | -          |
|                                  | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -           | -          |
|                                  | Other                                                                      | -                  | -                       | -               | -           | -          |
|                                  | Total                                                                      | -                  | -                       | -               | -           | -          |
| TOTAL INCOME                     |                                                                            | 58,182             | 380                     | -               | 58,562      | 55,550     |

Other information:

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

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

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

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

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4                      Analysis of receipts of government grants

|                    | Description | This year<br>£ |
|--------------------|-------------|----------------|
| Government grant 1 |             | -              |
| Government grant 2 |             | -              |
| Government grant 3 |             | -              |
| Other              |             | -              |
|                    | Total       | -              |

|                    | Description | Last year<br>£ |
|--------------------|-------------|----------------|
| Government grant 1 |             | -              |
| Government grant 2 |             | -              |
| Government grant 3 |             | -              |
| Other              |             | -              |
|                    | Total       | -              |

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

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

Note 5

Donated goods, facilities and services

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| 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.                  |           |           |

## Section C

## Notes to the accounts

(cont)

## Note 6

## 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                       | 832                | -                       | -               | 832           | 529                | -                       | -               | 529           |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| Database development costs                                              | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| Other trading activities                                                | 5,794              | -                       | -               | 5,794         | 3,884              | -                       | -               | 3,884         |
| 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               | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| Renovation management cost                                              | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| <b>Total expenditure on raising funds</b>                               | <b>6,626</b>       | <b>-</b>                | <b>-</b>        | <b>6,626</b>  | <b>4,413</b>       | <b>-</b>                | <b>-</b>        | <b>4,413</b>  |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |               |                    |                         |                 |               |
| Church activity costs                                                   | 14,366             | -                       | -               | 14,366        | 12,758             | -                       | -               | 12,758        |
| Hall costs                                                              | 42                 | -                       | -               | 42            | 87                 | -                       | -               | 87            |
| Other Church costs                                                      | 34,756             | 72                      | -               | 34,828        | 24,685             | 872                     | -               | 25,557        |
|                                                                         | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| <b>Total expenditure on charitable activities</b>                       | <b>49,164</b>      | <b>72</b>               | <b>-</b>        | <b>49,236</b> | <b>37,530</b>      | <b>872</b>              | <b>-</b>        | <b>38,402</b> |
| <b>Separate material item of expense</b>                                |                    |                         |                 |               |                    |                         |                 |               |
| Renovation Costs including Capitalised                                  | -                  | 5,009                   | -               | 5,009         | -                  | -                       | -               | -             |
| Renovation management cost                                              | -                  | -                       | -               | -             | -                  | -                       | -               | -             |
| Repairs and Maintenance                                                 | -                  | 300                     | -               | 300           | -                  | -                       | -               | -             |
| <b>Total</b>                                                            | <b>-</b>           | <b>5,309</b>            | <b>-</b>        | <b>5,309</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>55,790</b>      | <b>5,381</b>            | <b>-</b>        | <b>61,171</b> | <b>41,943</b>      | <b>872</b>              | <b>-</b>        | <b>42,815</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 |
|                       | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| Activity 1            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Activity 2            | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Other                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Total                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

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

Note 7            Extraordinary items

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

|                           | Description | This year<br>£ | Last year<br>£ |
|---------------------------|-------------|----------------|----------------|
| Extraordinary item 1      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |

Section C

Notes to the accounts

Note 8

Funds received as agent

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

| Description/name of party | Related party<br>(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 9Support Costs

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

This year

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

Last year

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

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

| Section C | Notes to the accounts |
|-----------|-----------------------|
|-----------|-----------------------|

**Note 10**                      **Details of certain types of expenditure**

**Note 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 independent examination**

**Tax advisory fees**

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| 2,956          | 2,491          |

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

**Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |

11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| Total                 | -                   | -                   |

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

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

Please state the legal authority or reason for making the payment

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

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

| This year | 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) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**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 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

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

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

**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**

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

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---------------------------------------------------------|---------|-------------------------------|
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
| <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<br>£ | Total<br>£ |
|-----------------------|------------------------|-----------------------|--------------------|------------|
| 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> |
|------------------|------------------------------|---------------|

**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 | 14,259,812                | -                      | -                                   | 368,046                          | 14,627,858 |
| Additions                    | -                         | -                      | -                                   | 2,000                            | 2,000      |
| Revaluations                 | -                         | -                      | -                                   | -                                | -          |
| Disposals                    | -                         | -                      | -                                   | -                                | -          |
| Transfers *                  | -                         | -                      | -                                   | -                                | -          |
| At end of the year           | 14,259,812                | -                      | -                                   | 370,046                          | 14,629,858 |

**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 | 14,259,812 | - | - | 368,046 | 14,627,858 |
| Net book value at the end of the year       | 14,259,812 | - | - | 370,046 | 14,629,858 |

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.*

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

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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

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

|                          | Research & development<br>£ | Patents and trademarks<br>£ | Other<br>£ | Total<br>£ |
|--------------------------|-----------------------------|-----------------------------|------------|------------|
| 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*

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### 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.*

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\* 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.

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

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

**16.3 Depreciation and impairments**

|                |  |  |  |  |  |                                                          |
|----------------|--|--|--|--|--|----------------------------------------------------------|
| <b>**Basis</b> |  |  |  |  |  | Straight Line<br>("SL") or<br>Reducing<br>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.*

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**Last year**

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

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## 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<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|------------------------------|-------------------------|------------|
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |

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

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

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

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

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

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

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

|                                    | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <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>             | -    | -    | -    | -    | -    |

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

## 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.

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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

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

Analysis of current asset investments

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

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

17.5 Guarantees

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

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

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

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

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

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

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

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.

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.

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| 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<br>£ | Last year<br>£ |
|----------------|----------------|
|                |                |

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

| This year<br>£       | Last year<br>£ |
|----------------------|----------------|
| -                    | -              |
| 909.0                | 208.0          |
| 6,863.0              | 6,863.0        |
| <b>Total</b> 7,772.0 | 7,071.0        |

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

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

Trade debtors

Prepayments and accrued income

Other debtors

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| <b>Total</b> - | -              |

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

## Note 20 Creditors and accruals

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

### 20.1 Analysis of creditors

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| 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                                                          | 480                                 | 300            | 55,292                                       | 57,792         |
| <b>Total</b>                                                             | <b>480</b>                          | <b>300</b>     | <b>55,292</b>                                | <b>57,792</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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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**

|                                                             | This year<br>£ | Last year<br>£ |
|-------------------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period                | -              | -              |
| Amounts added in current period                             | -              | -              |
| Amounts charged against the provision in the current period | -              | -              |
| Unused amounts reversed during the period                   | -              | -              |
| Balance at the end of the reporting period                  | -              | -              |

**21.2 Please provide:**

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

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

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

| This year | 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.<br>Please describe any security provided in connection to the liability. | Estimate of financial effect |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------|
|                                                                                                                          |                              |
|                                                                                                                          |                              |
|                                                                                                                          |                              |
|                                                                                                                          |                              |

Last year

| Description of item including its legal nature.<br>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:

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

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

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

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

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

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 9,748          | 17,278         |
| -              | -              |
| 9,748          | 17,278         |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | This year | Last year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>25.1</b> 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. |           |           |
| <b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.                                                                                                                                                                                                                             |           |           |

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

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

|                                                                                                              | This year | Last year |
|--------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details of the nature of the event                                                            |           |           |
| Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made |           |           |

Section C Notes to the accounts (cont)

Note 27 Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

| Fund names                                   | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|----------------------------------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted                                 | U                     | Operational Funds        | 17,664                          | 58,182   | - 55,790      | - 4,860     | -                  | 15,196                          |
| Restricted funds for the Church renovation   | R                     | Church Renovation Funds  | 112,029                         | 380      | - 5,381       | 4,860       | -                  | 111,888                         |
| Capitalisation of Church renovation expenses | R                     | Church Renovation Funds  | 74,183                          | -        | -             | -           | -                  | 74,183                          |
| Revaluation Asset                            | R                     | Building and inventory   | 14,390,240                      | -        | -             | -           | -                  | 14,390,240                      |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
| Other funds (balancing figure)               | N/a                   | N/a                      | -                               | -        | -             | -           | -                  | -                               |
| Total Funds as per balance sheet             |                       |                          | 14,594,116                      | 58,562   | - 61,171      | -           | -                  | 14,591,507                      |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*

No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 27 Charity funds

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' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

| Fund names                                   | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|----------------------------------------------|-----------------------|--------------------------|---------------------------------|----------|---------------|-------------|--------------------|---------------------------------|
| Unrestricted                                 | U                     | Operational Funds        | 3,752                           | 55,305   | - 41,943      | 550         | -                  | 17,664                          |
| Restricted funds for the Church renovation   | R                     | Church Renovation Funds  | 113,206                         | 245      | - 872         | - 550       | -                  | 112,029                         |
| Capitalisation of Church renovation expenses | R                     | Church Renovation Funds  | 74,183                          | -        | -             | -           | -                  | 74,183                          |
| Revaluation Asset                            | R                     | Building and inventory   | 14,390,240                      | -        | -             | -           | -                  | 14,390,240                      |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
|                                              |                       |                          | -                               | -        | -             | -           | -                  | -                               |
| Other funds (balancing figure)               | N/a                   | N/a                      | -                               | -        | -             | -           | -                  | -                               |
| Total Funds as per balance sheet             |                       |                          | 14,581,381                      | 55,550   | - 42,815      | -           | -                  | 14,594,116                      |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*

No\*

☒

☒

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

**27.3 Transfers between funds**

**This year**

|                                           | <b>Reason for transfer and where endowment is converted to income,<br/>legal power for its conversion</b> | <b>Amount</b> |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------|
| Between unrestricted and restricted funds | Accumulation of funds for the Church                                                                      | 4,860         |
| Between endowment and restricted funds    |                                                                                                           | -             |
| Between endowment and unrestricted funds  |                                                                                                           | -             |
|                                           |                                                                                                           | 4,860         |

**Last year**

|                                           | <b>Reason for transfer and where endowment is converted to income,<br/>legal power for its conversion</b> | <b>Amount</b> |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------|
| Between unrestricted and restricted funds | Accumulation of funds for the Church                                                                      | 550           |
| Between endowment and restricted funds    |                                                                                                           | -             |
| Between endowment and unrestricted funds  |                                                                                                           | -             |
|                                           |                                                                                                           | 550           |

**27.4 Designated funds**

**This year**

| <b>Planned use</b> | <b>Purpose of the designation</b> | <b>Amount</b> |
|--------------------|-----------------------------------|---------------|
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |

**Last year**

| <b>Planned use</b> | <b>Purpose of the designation</b> | <b>Amount</b> |
|--------------------|-----------------------------------|---------------|
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |
|                    |                                   | -             |

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)

TRUE

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

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | 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.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

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)

TRUE

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

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | 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.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

| Type of expenses reimbursed                   | This year | Last year |
|-----------------------------------------------|-----------|-----------|
|                                               | £         | £         |
| Travel                                        |           |           |
| Subsistence                                   |           |           |
| Accommodation                                 |           |           |
| Other Honorary Assistant Priest Allowance     |           |           |
| Other Alter / Printing / Postage / Stationery |           |           |
| 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)

|       |
|-------|
| 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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
| Sevastian Zicu                       | Clergy                  | Loan                              | 550    | 550                   | -                                     | -                                           |
| G Gale                               | Clergy                  | Loan                              | 580    | 580                   | -                                     | -                                           |
| Fr Filip Lommaert                    | Clergy                  | Loan                              | 1,200  | 1,200                 | -                                     | -                                           |
|                                      |                         |                                   |        |                       | -                                     | -                                           |

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)

|       |
|-------|
| 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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
| Sevastian Zicu                       | Clergy                  | Loan                              | 550    | 550                   | -                                     | -                                           |
| G Gale                               | Clergy                  | Loan                              | 580    | 580                   | -                                     | -                                           |
| Fr Filip Lommaert                    | Clergy                  | Loan                              | 1,200  | 1,200                 | -                                     | -                                           |
|                                      |                         |                                   | -      | -                     | -                                     | -                                           |

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

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

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

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

Note 29

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Bournemouth-Poole Orthodox Christian Foundation

On accounts for the year  
ended

01/12/2023

Charity no  
(if any)

1140071

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **01 / 12 / 2023**.

Responsibilities and  
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 this report in order to enable a proper understanding of the accounts to be reached.

Signed: *R Salkauskiene*

Date: 19/09/2024

Name: Raminta Salkauskiene BSc (Hons) MIAB

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

IAB 229792  
Institute of Accountants and Bookkeepers  
7 Creech Road

Address:

Poole  
BH12 2NB

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 details of any items that the examiner wishes to disclose.**