

# **BE ONE PERCENT FOUNDATION**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Charity Registration No. 1147505**

## **BE ONE PERCENT FOUNDATION**

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## **BE ONE PERCENT FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1<sup>st</sup> January 2015).

#### **OBJECTIVES AND ACTIVITIES**

Be One Percent Foundation promotes regular, proportional giving by facilitating a community of donors to invest a percentage of their income in overseas projects working to eliminate poverty. This 'network' of donors receives monthly updates via email to explain how their money has been ring fenced for specific project work. Be One Percent is primarily a fundraiser. The funds are made as grants to partner NGO's for the project work in country and reporting is then passed back to the network of donors to explain the combined achievement.

Be One Percent runs a 100% funding model. This means that 100% of member donations (and all other public donations) are passed to partner charities for specific project work. Our fundraising is largely supported by volunteer activity. We get support in the form of accounting advice, website development and design.

A number of businesses and individuals choose to give directly to our core operating costs, including marketing and operational costs; this ensures 100% of public donations go directly to our charity partners.

#### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **ACHIEVEMENTS AND PERFORMANCE**

From April 2021 - March 2022 we provided grants that;

- Gave clean water to 20,000 people in Zambia
- Protected 7,800 people from malaria by providing long lasting nets
- Delivered 27,179 life saving tropical disease treatments
- Provided 2,000 people in Bangladesh with clean drinking water
- Delivered 150,000 meals to 825 children in Malawi and Liberia
- Supported female farmers in providing 4,620 meals for their community
- Provided support to 75 victims of trafficking
- Supported 9,900 subsistence farmers in Senegal as they adapt to the impact of climate change
- Offered lifesaving health and nutrition to 350 displaced people in Ethiopia
- Improved maternal health and reduced malnutrition for 1,000 women and their children
- Funded 5 community health workers to provide healthcare and advice to over 10,000 people
- Provided a meal every day for a year for 408 hungry schoolchildren

## **BE ONE PERCENT FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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All project work is completed by our charity partners. We look to work with the most efficient and effective NGOs we can find. In 12 months we have funded life-changing projects benefitting over 150,000 people, all with just 200 or so individuals giving a small percentage of their income.

We would like to thank our amazing charity partners who do incredible work to alleviate poverty in some of the most difficult places on the planet. It has been a phenomenal privilege to partner with them in making a substantial change to the lives of people across the world.

#### **FINANCIAL REVIEW**

Total income for the year was £65,379 (2021: £78,048) of which £55,607 (2021: £67,416), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £89,900 (2021: £81,078), leaving a deficit for the year of £24,521 (2021: deficit £3,030).

At 31st March 2022 the charity's reserves stood at £35,523 (2021: £60,044) of which £5,793 (2021: £28,501) represented restricted funds

#### **RISK MANAGEMENT**

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

#### **RESERVES POLICY**

It is the policy of the charity to maintain unrestricted funds at a level to cover six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £29,730. The charity requires £5,792 for six months' running costs.

It is the policy of the Trustees to release additional unrestricted reserves, above the reserves policy, to be invested in the monthly donations to our supported charity partners.

#### **PLANS FOR THE FUTURE**

The trustees plan to continue to select effective charity partners and projects to invest monthly donations in. As well as developing some on-going partnerships, the trustees are continually exploring new projects that fit our criteria for support. Over the coming twelve months we are looking to expand the variety of projects we are supporting, with a particular eye on self-sustainability and ecologically sustainable projects.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Be One Percent Foundation is a registered charity, number 1147505 registered on 30<sup>th</sup> May 2012.

The governing document is a trust deed adopted on 25<sup>th</sup> March 2011.

The first trustees are entitled to hold office for life; the minimum number of trustees is three individuals.

Further trustees must be appointed by resolution of the trustees.

## **BE ONE PERCENT FOUNDATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**


Trustees hold four meetings each year and a quorum at the meeting is two trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as a trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Be One Percent Foundation
<b>Charity Number</b>	1147505
<b>Address &amp; Office</b>	Studio K Baltic Creative 44 Simpson Street Liverpool L1 0AX
<b>Trustees</b>	During the year members of the Board of Trustees were as follows:  R Doherty J Gibson J Howes (Formerly J Carlyle) S Pilgrim – resigned 1 <sup>st</sup> February 2022 S Aboarook – appointed 1 <sup>st</sup> February 2022 C Cox – appointed 1 <sup>st</sup> February 2022 R Hetler – appointed 1 <sup>st</sup> February 2022 D Jones – appointed 1 <sup>st</sup> February 2022 R Kenyon – appointed 1 <sup>st</sup> February 2022 H Laikko – appointed 1 <sup>st</sup> February 2022 M Johnson
<b>Independent Examiner</b>	Paula Sanchez ACCA c/o LCVS 151 Dale Street, Liverpool, L2 2AH
<b>Bankers</b>	The Co-Operative Bank PLC Newcastle Upton Tyne 84-86 Grey Street Tyne & Wear NE1 6BZ

**Signed on behalf of the Trustees**

..... 

**J Gibson**  
**Trustee**

Date: .....8<sup>th</sup> December 2022.....

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BE ONE PERCENT FOUNDATION**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022 which are set out on pages 5 to 14.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an Independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Name: **Mrs Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **8<sup>th</sup> December 2022**

# BE ONE PERCENT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
<b>Income and endowments from:</b>		£	£	£	£
Donations and legacies	2a	9,772	55,607	65,379	78,048
<b>Total income</b>		<b>9,772</b>	<b>55,607</b>	<b>65,379</b>	<b>78,048</b>
<b>Expenditure</b>					
Charitable Activities	3	11,585	78,315	89,900	81,078
<b>Total expenditure</b>		<b>11,585</b>	<b>78,315</b>	<b>89,900</b>	<b>81,078</b>
<b>Net (expenditure)/Income, net movement in funds</b>		<b>(1,813)</b>	<b>(22,708)</b>	<b>(24,621)</b>	<b>(3,030)</b>
<b>Total funds brought forward</b>	9, 10	<b>31,543</b>	<b>28,501</b>	<b>60,044</b>	<b>63,074</b>
<b>Total funds carried forward</b>	8-10	<b>29,730</b>	<b>5,793</b>	<b>35,523</b>	<b>60,044</b>

The notes on pages 8 to 15 form part of these accounts.

All the above amounts relate to continuing activities of the charity.

**BE ONE PERCENT FOUNDATION**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022**

	Notes	31 <sup>st</sup> March 2022		31 <sup>st</sup> March 2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	4		-		-
Intangible fixed assets	5		3,578		5,340
<b>Current assets</b>					
Debtors	6	8,700		11,033	
Cash at bank and in hand		24,110		45,126	
		-----		-----	
		32,810		56,159	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(865)		(1,455)	
		-----		-----	
<b>Net current assets</b>			31,945		54,704
			-----		-----
<b>Total assets less current liabilities</b>			<b>35,523</b>		<b>60,044</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8, 9	29,730		31,543	
Restricted funds	8, 10	5,793		28,501	
		-----		-----	
		<b>35,523</b>		<b>60,044</b>	
		=====		=====	

Approved by Trustees on .....8<sup>th</sup> December 2022.....



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**J Gibson - Trustee**



## **BE ONE PERCENT FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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#### **1. Accounting Policies**

##### **Basis of accounting**

The 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 financial statements have been prepared in accordance 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 (FRS102) (effective 1<sup>st</sup> January 2019) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### **Going concern**

The Charity has not been significantly impacted financially by Covid-19, due to only small losses in the donations received throughout the year. The unrestricted reserves have been used to ensure all monthly donations to partners. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charity's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations, gift aid and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

##### **Tangible Fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

##### **Intangible Fixed Assets**

Capital expenditure is treated as a fixed asset and amortised to write off each asset over its estimated useful life as follows.

Software	33% per annum straight line basis
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##### **Other Accruals and Prepayments**

These are stated at the amounts becoming due or receivable.

## **BE ONE PERCENT FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company including grants and donations given to partners around the world to relieve poverty. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial Instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

## BE ONE PERCENT FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

#### Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

## 2. Income and endowments from

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and legacies				
Donations	9,772	-	9,772	10,632
Donations Just Giving	-	640	640	860
Donations members'	-	46,314	46,314	52,405
Gift aid	-	8,653	8,653	14,151
	9,772	55,607	65,379	78,048

Income from donations and legacies in 2021 comprised £10,632 for unrestricted funds and £67,416 related to restricted funds

## 3. Expenditure on charitable activities

# BE ONE PERCENT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To relieve poverty in developing countries.	78,288	11,612	89,900	81,078
	=====	=====	=====	=====
a. analysed as follows:				
	2022 £	2021 £		
<i>Direct charitable expenditure:</i>				
Legal and professional fees	-	-		
Grants and donations (see note 3b)	78,288	73,567		
Events and marketing	-	-		
	-----	-----		
	78,288	73,567		
	-----	-----		
<i>Support &amp; governance costs:</i>	£	£		
Just Giving fees	216	216		
Bank charges and interest	210	223		
Insurance	386	306		
Marketing	554	-		
Website costs	186	96		
Consultancy fees	6,238	4,085		
Bookkeeping fees	1,200	1,200		
Accountancy	860	725		
Amortisation	1,762	660		
	-----	-----		
	11,612	7,511		
	-----	-----		
<b>Total expenditure on charitable activities</b>	<b>89,900</b>	<b>81,078</b>		
	=====	=====		

£78,315 (2021: £66,843) of the above expenditure is restricted expenditure

**BE ONE PERCENT FOUNDATION****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****b. Grants and Donations**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Against Malaria Foundation	6,595	6,738
Chase Africa	-	6,500
Frank water	-	6,500
Hope for Justice	6,500	-
Impact	6,516	-
Living Goods	6,526	6,500
Mary's Meals	13,074	13,000
Medair UK	6,527	-
PHASE Worldwide	6,506	-
Pump Aid	-	7,179
\$1 Glasses	-	6,500
SCI Foundation	6,523	6,500
Traid	6,507	7,539
United Purpose	6,514	6,611
Village Water	6,500	-
	<b>78,288</b>	<b>73,567</b>

**c. Staff Costs**

There were no employees during the year ended 31<sup>st</sup> March 2022 (2021: none)

**4. Tangible fixed assets**

There were no tangible fixed assets as at 31<sup>st</sup> March 2022 or acquired during the year. (2021: None).

**5. Intangible fixed assets**

	<b>Software</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2021	6000	6000
	<b>6,000</b>	<b>6,000</b>
<b>Accumulated Amortisation</b>		
Balance at 1 <sup>st</sup> April 2021	660	660
Charge for the year	1,762	1,762
	<b>2,422</b>	<b>2,422</b>
<b>Net Book Value at 31<sup>st</sup> March 2022</b>	<b>3,578</b>	<b>3,578</b>
<b>Net Book Value at 31<sup>st</sup> March 2021</b>	<b>5,340</b>	<b>5,340</b>

**BE ONE PERCENT FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**6. Debtors**

	2022	2021
	£	£
Debtors	8,615	10,948
Prepayment	80	80
Other Debtors	5	5
	=====	=====
	<b>8,700</b>	<b>11,033</b>
	=====	=====

**7. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals	865	1,455
	=====	=====

**8. Analysis of net assets between funds**

Year end 2022	Intangible Fixed Assets	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	3,578	-	26,152	29,730
	-----	-----	-----	-----
<b>Restricted Funds</b>				
Donations members'	-	-	-	-
Gift aid	-	-	5,793	5,793
	-----	-----	-----	-----
	-	-	5,793	5,793
	-----	-----	-----	-----
<b>Totals</b>	<b>3,578</b>	<b>-</b>	<b>31,945</b>	<b>35,523</b>
	=====	=====	=====	=====
 Year end 2021	 Intangible Fixed Assets	 Tangible Fixed Assets	 Net Current Assets	 Total
	£	£	£	£
<b>Unrestricted Funds</b>				
General Fund	5,340	-	26,203	31,543
	-----	-----	-----	-----
<b>Restricted Funds</b>				
Donations members'	-	-	17,553	17,553
Gift aid	-	-	10,948	10,948
	-----	-----	-----	-----
	-	-	28,501	28,501
	-----	-----	-----	-----
<b>Totals</b>	<b>5,340</b>	<b>-</b>	<b>54,704</b>	<b>60,044</b>
	=====	=====	=====	=====

**BE ONE PERCENT FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**9. Unrestricted funds**

Year end 2022	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
General Fund	31,543	9,772	(11,685)	29,730
	=====	=====	=====	=====

Year end 2021	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
General Fund	35,146	10,632	(14,235)	31,543
	=====	=====	=====	=====

**General Fund** is used to finance the charity's general activities and core costs as outlined in the Trustees' Report.

**10. Restricted Funds**

Year end 2022	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Donations members'	17,553	46,954	(64,507)	-
Gift aid	10,948	8,653	(13,808)	5,793
	28,501	55,607	(78,315)	5,793
	=====	=====	=====	=====

Year end 2021	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Donations Just Giving	-	860	(860)	-
Donations members'	15,212	52,405	(50,064)	17,553
Gift aid	12,716	14,151	(15,919)	10,948
	27,928	67,416	(66,843)	28,501
	=====	=====	=====	=====

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Donations Just Giving** – These are individuals who donate to charity via Just Giving with the intention that their donations are to be spent on different projects each month

## **BE ONE PERCENT FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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**Donations members' –** These are individuals who donate a small percentage of their income to be spent on different projects each month.

**Gift aid –** Gift aid received from HMRC for member's donations to be spent on different projects each month

#### **11. Guarantees and Other Financial Commitments**

There are no financial commitments under non-cancellable operating leases (2021: £nil).

#### **12. Related Parties**

J Gibson a trustee was paid £1,200 (2021: £1,200) for bookkeeping services during the year which require disclosure.

#### **13. Contingent Liabilities**

The charity did not have any contingent liabilities as at 31<sup>st</sup> March 2022 or 31<sup>st</sup> March 2021