

**Operation Imprezza**  
**Annual Report**  
**For the year ending 31<sup>st</sup> August 2022**

**Charity number 1148240**  
**Company number 8090833**

**Registered address**

**14 Elm Grove**  
**Teignmouth Devon**  
**TQ14 8SA**

***“Even those without hope can excel given the opportunity”***  
**As ever the school motto rings true at Imprezza Academy**

**Trustees:** Alison Revell(resigned 27 April 2023), David Dupont, Robert Cross, Christopher Hulme, Michael Anthony, Bhumika Sinha, Benjamin Bailey, Nicola Burgess (resigned 6 February 2023), Stuart Hallam (appointed 20 March 2023), Karen Bumby (appointed 20 March 2023, and Anne England (appointed 20 March 2023).

**Bankers:** NatWest 108 Union Street Torquay Devon TQ2 5PH

**Our Aims and Objectives:**

Welcome to our annual report.

Operation Imprezza raises money from donors and fund-raising activities to support the establishment of an all-age academy in Western province Kenya which provides education to those who would not otherwise be able to go to school. The students include HIV/AIDS victims and orphans. Girls are given equal access and the school accepts students from all religious and ethnic groups.

Our aims and objectives as set out in our Articles of Association are:

To advance the education and development of students attending (or who have attended) an Operation Imprezza school in Africa and to relieve them and their families who are suffering financial hardship by such charitable means as the trustees see fit in particular but not exclusively by:

- a. Providing support (financial or otherwise) to students so that they can attend in particular secondary education.

- b. Assisting students who require support when leaving school attend university, receive vocational training or set up a small business; and
- c. Assisting them with medical, food and other appropriate aid with the aim of helping help themselves.

## **How our activities deliver public benefit**

Imprezza Academy is a secondary school in Busia in rural Western Kenya providing education to those who cannot possibly afford to pay the fees required to progress beyond the primary level.

Secondary education is not free in Kenya for all practical purposes, whilst some costs are met by government, significant costs are still incurred by parents/guardians so for poorer students such as AIDS orphans or those from a destitute family, it would normally be an impossible dream. As the school has established a reputation for high standards there are now some students who are able to pay part-fees which helps to meet the cost of the school.

Ever since the school opened in 2003 it has been fully committed to equal opportunities for all with respect to gender, ethnicity and religion creating a tolerant and progressive ethos. The Academy is licenced to offer all-age education but the focus is currently on the secondary stage. A small adult education programme is in place teaching conservation agriculture (a method practiced by the school) to the local and wider community.

## **Review of the year**

### **Trustee Board**

There was no change in Trustees during the year ending 31 August 2022. However Nicky Burgess resigned in February 2023 and Alison Revell resigned in April 2023. We were aware that an expansion of Trustee numbers would be beneficial to strengthen the Trustee Board and in March 2023 were pleased to welcome Stuart Hallam, Karen Bumby and Anne England as new Trustee Directors. The joint Chair arrangement continues to work well between Chris and Bob.

### **Imprezza Academy**

The school continues to develop in many areas although the numbers admitted are still affected by funds available, and since covid, spacing restrictions. More buildings are needed, both classrooms and dormitories. 2023 will be the school's 20<sup>th</sup> birthday and we think a significant push that year will be one way of raising the profile of the need. As usual throughout this year grant opportunities have been explored and tried for, some successful, some not, as is the usual pattern. The school continues to be an

integral part of the local community re-enforced by our being the base for the rural electricity scheme.

There were again 320 pupils enrolled in the school in 2021/2022 with 300 boarding. We seem to run consistently year on year with a waiting list of over 200 students wanting (and qualified) to join Imprezza. Some students who joined this year had been waiting 2 years to join. As previously stated, funds and accommodation available dictate what we can do.

Food shortages and price increases continue to plague Imprezza and Kenya generally with droughts and excessive rains continuing to impact food production. This a key driver in our focus on expanding our agriculture production and we would buy additional land if funds were available.

We have a small egg production unit with around 120 hens. We received a grant during 2021-22 to expand this unit, which has been started but will run into next year. We have also introduced a rabbit breeding programme with some rabbits sold to local hotels generating an additional small income for the school. We have the expertise at the school to run this. An expanded poultry unit would allow us to have more eggs for the school with additional eggs sold commercially to assist with school funds. There is a very large unsatisfied market in the area for fresh eggs. The unit is free range and when expanded will remain so.

The national examination results (KCSE – equivalent to UK A levels) were again very good confirming the high standard of education offered at Imprezza Academy. Naturally we are very proud of them all. These achievements by the students highlight why Imprezza Academy is vital to so many in the local communities. None of these students would have received secondary education if Imprezza had not been there for them. The results are even more amazing when the students had to contend with covid restrictions for a large part of the academic year. Exams for 2021 were postponed until March/April 2022 instead of normal November. The 2022 class exams took place in December 2022. 2023 exams are expected to return to normal timing.

The Rural Agricultural Training Programme continues to progress. Training was suspended due to the Covid 19 regulations which continued until June 2022 when a very limited re introduction was made and will slowly get back to “normal” during 2022-3.

The school is the hub of the local Rural electricity initiative and hosts solar panels, batteries and a back-up generator from which it receives free electricity. This continues to work well, with plenty of electricity which continues to be reliable. With covid restrictions lifted at the end of May 2022 freezers/fridges will be back on the agenda for the next year. A mass education programme will still be required as, apart from Catherine Omanyoo, the school’s founder and Principal and her husband Daron, no one at the school has any experience of fridges or freezers, safe storage of food etc.

The bore hole continues to work well with adequate clean drinking water standard water available at all times. This was a life saver during covid, and while covid restrictions were lifted at end of May 2022 access to non-school members is again restricted and will be for the foreseeable future as it was not being used sensibly. A couple of breakdowns were caused after covid restrictions were lifted and access granted again to local community. This will be reviewed in the future. Wellboring's breakdown and servicing services continue to work well.

The new vehicle purchased early September 2021 continues to serve us well, is reliable and has proved to be a satisfactory investment.

Catherine Omanyoo was elected Women's MP for Busia County in the 2022 general election. We are very proud of her achievement. As Catherine told us she is now doing for Busia County what she was always doing for girls, women and disadvantaged in the local area. Catherine will be in parliament 3 days per week and it will allow her team to step up to the plate for running the school. Catherine and ourselves have had a plan in place for a while in case anything ever happened to Catherine. We can now see if it works.

## **Plans for the Future**

The school continues to move slowly but surely to self-sufficiency. However due to the droughts and then the floods that the area has experienced and more recently the impact of Covid 19 it has not been practical to have a specific target date, except as soon as possible, a target everyone in UK and Kenya is working towards.

However having our own bore hole with adequate water is a big help in so many areas including irrigation. The fluctuating availability and ever-increasing prices for whatever reason also make sure we do not take our eye off the ball. Everyone would like to see more of our funds going into further developing the school rather than having to help with running costs and this is kept under permanent review.

Development work for additional facilities will run for the foreseeable future. This in part caused by extra demands from covid restrictions and in part by additional improvements in standards generally now required. It was extremely difficult to progress during the covid restrictions time as access to the school site was so restricted.

Changes to the national curriculum will require significant changes: When it is fully implemented in January 2024 Imprezza will have to absorb two additional years of pupils taking Imprezza to 6 school years rather than the current 4. (The top 2 years of primary will be transferred to secondary education)

This means 160 additional pupils will have to be absorbed. The school will need all new textbooks and additional facilities including dormitories and classrooms to cope

with this influx. The top end of the school will remain as planned splitting into 3 specialist streams. It is the only way with our very needy students that we can guarantee that all students have the opportunity to complete secondary education to National exam level.

As previously noted we do support our students who have medical needs. This is normally covered by normal running costs with an occasional need to appeal, which we had to do again this year.

We always have a percentage of students with physical handicaps, nearly always from polio, although hopefully with the vaccination programme and elimination of polio in Kenya this problem will disappear over the years. ( Imprezza is used as one of the bases for polio vaccination of the local communities)

We always have some epileptic students and ones with asthma. Generally once they have been to Aga Khan hospital, often staying in for a few days, their medication is balanced and their symptoms are normally controlled, often for the first time in their lives. Imprezza still faces the challenge of being told by parents/guardians that it is a curse, been inherited by a spirit of an ancestor etc not that it is a medical condition that can be treated. 2021 to 2022 was no different in this respect.

HIV is an ongoing challenge of course. Imprezza is based in a very high infection area and this is reflected in infection rates amongst our pupils. They are all tested once per year so the school knows their status.

The students and staff at Imprezza Academy are a shining example to all with their positive attitude and determination to succeed despite difficulties we can barely imagine in the UK. The exam results previously referred to and achieved year on year demonstrate clearly the quality and attitude of our teachers and the determination of our students to succeed. They know education is their only hope of escaping the grinding poverty they see every day.

We cannot thank enough the teams in Kenya and UK and all our supporters. Their work changes lives for the better, at times it is life changing or life-saving, giving opportunities to students, girls and boys, who would not have received secondary education without Imprezza Academy. Over 2,000 students have now passed through Imprezza and gone on to almost 50 different career paths. Whether statistician, engineer, bank manager, transport manager, farmer, TV childrens programme presenter, radio newsreader or small business owner the only thing the students have in common is that without Imprezza none of those students would have received secondary education. What a waste of talent that would have been both for the students themselves but also for Kenya.

Both the UK and Kenya teams work so well together, as we have said many, many times, it is great fun, a pleasure and an honour to be associated with them all. The pride

and sense of achievement we all have in the UK with what is achieved at Imprezza Academy keeps us going and inspires us to do more when the difficulties arise.

Thank you all so much for all your hard work and dedication seems inadequate for what you all achieve. I write this every year, if anything I mean more each year as everyone here and Kenya rises to the challenges that arise.

## **Financial Review**

Fundraising remains very tough, but our supporters have risen to the challenge.

We hugely appreciate the ongoing support of our regular supporters, many of whom contribute by regular giving, which has generally been sustained and in some cases increased notwithstanding the financial challenges many people are facing in current circumstances.

During 2021/22 we raised £45k (compared to £60k in 2020/21) and ended the year with funds carried forward of £12k (compared to £22k at 31<sup>st</sup> August 2021. The £22k was unusually high as it included significant funding for the replacement vehicle which was purchased early in 2021/22)

The main sources of income continue to be

- Regular giving by our supporters
- Additional contributions from our supporters
- Funds raised from fundraising activities
- Grants received from grant making trusts

Regular giving (including the associated gift aid) provided about 55% of our income in 2021/22, with about 30% from fundraising, 5% from grants and the balance from one-off gifts, collection tins and other sources.

As covid lockdown restriction eased we organised a number of fundraising activities/events including 4 murder mystery/theatre dinners, a garden party, a children's activity afternoon as part of the Platinum jubilee celebrations and two quiz nights.

We also benefitted once again from generous support from sponsored events at Torquay Girls Grammar School and income from collection boxes at the Whistlestop Café, and Ashleigh Road Post Office.

We regularly trawl through lists of grant awarding bodies and apply to such bodies where we believe our projects meet their criteria. During 2021/22 we received a grant towards the development of the school's poultry activities.

## **Structure, Governance and Management**

### Governing Document

The organisation is a charitable company limited by guarantee without share capital, incorporated on 31<sup>st</sup> May 2012 and re-registered as a charity on 23<sup>rd</sup> July 2012. The company is governed by its Articles of Association. The Directors of the company are also currently the members of the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1

### Recruitment and appointment of Trustee Directors

The directors of the company are also currently the trustees of the charity. Under the Articles of Association every Director must retire from office on every fifth anniversary of his/her appointment but is eligible for re-appointment.

All directors give their time voluntarily. The Board includes members with education and business experience. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

[All] the directors have met Catherine Omany, founder and principal of Imprezza Academy, and half have visited the Academy and are familiar with its activities.

Catherine and Daron visited the UK in January 2023 and were able to meet with a wide range of supporters and other useful contacts.

The planned trips to Imprezza by various Trustees during 2022 were again postponed as covid restrictions were not lifted until end of May 2022. This was followed by the general election in August 2022, which is never a good time to visit, which led into intensive revision for national exams in the December. Visits have been postponed until 2023 and a specific request to visit in January/February 2024 for new curriculum introduction.

**Chris Hulme & Bob Cross**  
**Joint Chair of Trustees March 2023**

Operation Imprezza (Company Limited by Guarantee)			Charity No (if any)	1148240	
Annual accounts for the period					
Period start date	01/09/21	To	Period end date	31/08/22	

## Section A Statement of financial activities

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

##### **Total**

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

##### **Total**

#### Net income/(expenditure) 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 1

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	25,267	5,564	-	30,831	43,873
S02	-	-	-	-	-
S03	14,518	-	-	14,518	16,525
S04	3	1	-	4	1
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	39,788	5,565	-	45,353	60,399
S08	2,998	-	-	2,998	389
S09	29,141	23,251	-	52,392	44,573
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	32,139	23,251	-	55,390	44,962
S13	7,649	- 17,686	-	- 10,037	15,437
S14	-	-	-	-	-
S15	7,649	- 17,686	-	- 10,037	15,437
S16	-	-	-	-	-
S17	- 4,707	4,707	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	2,942	- 12,979	-	- 10,037	15,437
S21	6,359	15,581	-	21,940	6,503
S22	9,301	2,602	-	11,903	21,940



## Section B

## Balance sheet

		Guidance Notes			
			Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
<b>Fixed assets</b>					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	-	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
<b>Total fixed assets</b>		B05	-	-	-
<b>Current assets</b>					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	2,559	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	6,741	2,602	-
<b>Total current assets</b>		B10	9,300	2,602	-
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-
<b>Net current assets/(liabilities)</b>		B12	9,300	2,602	-
<b>Total assets less current liabilities</b>		B13	9,300	2,602	-
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
<b>Total net assets or liabilities</b>		B16	9,300	2,602	-
<b>Funds of the Charity</b>					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		-	
Unrestricted funds		B19	9,300	2,602	-
Revaluation reserve		B20			
<b>Total funds</b>		B21	9,300	2,602	-

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

Signature	Print I



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

-	-
2,559	4,736
-	-
9,344	17,424
11,903	22,160

-	220
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11,903	21,940
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11,903	21,940
--------	--------

-	-
-	-

11,903	21,940
--------	--------

-	-
-	-
11,903	21,940
-	
11,903	21,940

Name	Date of approval dd/mm/yyyy

## Section C Notes to the accounts

### Note 1 Basis of preparation

**This section should be completed by all charities.**

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

☒

\* -Tick as appropriate

#### 1.2 Going concern

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

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

**Not applicable**

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

**Not applicable**

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

**Not applicable**

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes\*

☒

No\*

\* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	<b>Not applicable</b>
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	<b>Not applicable</b>
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	<b>Not applicable</b>

#### 1.4 Changes to accounting estimates

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

Yes\*

☒

No\*

\* -Tick as appropriate

**Please disclose:**

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

#### 1.5 Material prior year errors

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

Yes\*

☒

No\*

\* -Tick as appropriate

**Please disclose:**

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

## Section C

### Note 2

### Accounting policies

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

## 2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

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

Not applicable

### Reconciliation of funds per previous GAAP to funds dete

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

Fund balance as restated

### Reconciliation of net income/(net expenditure) per previ 102

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

Previous period net income/(expenditure) as restated

## Notes to the accounts

*Section 35 of FRS102, requires 3 reconciliations to be*

### **GENERALLY ACCEPTED ACCOUNTING**

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*rmind under FRS 102*

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

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied b  
different or additional policy has been adopted then this is*

<b>Recognition of income</b>	<p>These are included in the Stat</p> <ul style="list-style-type: none"> <li>• the charity becomes ent</li> <li>• it is more likely than not</li> <li>• the monetary value can</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting r permitted by the FRS 102 SOI</p>
<b>Grants and donations</b>	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
<b>Legacies</b>	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received gove</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included Any Gift Aid amount recovere treated as an addition to the s terms of the appeal have spe</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the So services or met the performar</p>
<b>Donated goods</b>	<p>Donated goods are measured exchanged) unless impractica</p> <p>The cost of any stock of good: the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying</p> <p>Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'.</p> <p>Goods donated for on-going u and included in the SoFA as in</p>

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

## 2.3 EXPENDITURE AND LIABILITIES

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

<b>Deferred income</b>	No material item of deferred i
<b>Creditors</b>	The charity has creditors whic discounts
<b>Provisions for liabilities</b>	A liability is measured on recc measured at the best estimat reporting date
<b>Basic financial instruments</b>	The charity accounts for basic paragraph 10.7 FRS102 SORP 11.19, FRS102 SORP.

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they c  They are valued at cost.
<b>Intangible fixed assets</b>	The depreciation rates and m The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
<b>Heritage assets</b>	They are valued at cost.  The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di
<b>Investments</b>	They are valued at cost.  Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca  Investments held for resale or maturity date of less than 1 y
<b>Stocks and work in progress</b>	Stocks held for sale as part of realisable value.  Goods or services provided as based on the service potentia  Work in progress is valued at
<b>Debtors</b>	Debtors (including trade debt settlement amount after any i they are measured at the casl
<b>Current asset</b>	The charity has has investmei equivalents with a maturity d



**Current asset  
investments**

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

They are valued at fair value (

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

**Not applicable**

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

Statement of Financial Activities (SoFA) when:

related to the resources;

that the trustees will receive the resources; and

be measured with sufficient reliability.

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

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

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

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

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

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

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

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

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

Government grants in the reporting period

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

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

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

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

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

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

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

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

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

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

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

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

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

arity are included in the SoFA as income from donations

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

nditure on support costs.

Yes	No	N/a
		✓

!lp received is not included in the accounts but is described

Yes	No	N/a
✓		

ts when receipt is probable and the amount receivable can

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

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

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

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

Yes	No	N/a
		✓

ncy payments during the reporting period.

Yes	No	N/a
✓		

income has been included in the accounts.

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

which are measured at settlement amounts less any trade

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

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

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

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

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

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

☐

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

methods used are disclosed in note 9.2.

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

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

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

ts, that is, non-monetary assets with historic, artistic,  
hysical or environmental qualities that are held and  
ir contribution to knowledge and culture. The depreciation  
isclosed in note 9.6.1.4.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

✓		
---	--	--

except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

--

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
	<b>Analysis</b>			
<b>Donations and legacies:</b>	Donations and gifts	21,857	2,252	-
	Gift Aid	3,410	312	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	3,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-
	Donated goods, facilities and services	-	-	-
	Movement in accrued gift aid and deferred income	-	-	-
	<b>Total</b>	<b>25,267</b>	<b>5,564</b>	<b>-</b>
<b>Charitable activities:</b>		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>	Fundraising events and raffles	14,518	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	<b>14,518</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	3	1	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	<b>Total</b>	<b>3</b>	<b>1</b>	<b>-</b>
<b>Separate material item of income:</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-
<b>Total</b>	-	-	-

**TOTAL INCOME**

39,788	5,565	-
--------	-------	---

**Other information:**

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

Infrastructure (agriculture): £500.  
Operational (sewing machines, textiles  
school vehicle): £18,241  
Sundry projects (sanitary towel provisio  
Accounting (gift aid accrued for restrict

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

Not applicable

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

Please see N27

**(cont)**

<b>Total funds £</b>	<b>Prior year £</b>
24,109	32,200
3,722	3,414
-	-
3,000	9,166
-	-
-	-
-	1,793
30,831	46,573

-	-
-	-
-	-
-	-
-	-

14,518	16,525
-	-
-	-
-	-
14,518	16,525

4	1
-	-
-	-
-	-
4	1

-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-



-	-
-	-
45,353	63,099

, COVID expenditure and  
 on): £1,248  
 ted expenditure): £937

## Note 4

## Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	
	Total

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

--

*Please give details of other forms of government assistance from which the charity has directly benefited.*

--

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

## Note 5

## Donated goods, facilities and services

Seconded staff

Use of property

Other

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

Not applicable

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

Not applicable

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

The charity is fortunate to have a network of volunteers who generously give their time to fundraise, raise awareness or provide ad-hoc support as needed.

**(cont)**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-

## Note 6

## Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds
	<b>Analysis</b>			
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-
	Incurred seeking legacies	-	-	-
	Incurred seeking grants	-	-	-
	Operating membership schemes and social lotteries	-	-	-
	Staging fundraising events	2,998	-	-
	Fundraising agents	-	-	-
	Operating charity shops	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-
	Database development costs	-	-	-
	Other trading activities	-	-	-
	Investment management costs:	-	-	-
	Portfolio management costs	-	-	-
	Cost of obtaining investment advice	-	-	-
	Investment administration costs	-	-	-
	Intellectual property licencing costs	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-
		-	-	-
	<b>Total expenditure on raising funds</b>	<b>2,998</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities</b>	Expenditure on school and pupils (Including money transfer fees)	29,141	23,251	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total expenditure on charitable activities</b>	<b>29,141</b>	<b>23,251</b>	<b>-</b>

<b>Separate material item of expense</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>		-	-	-

**Other**

	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>Total other expenditure</b>	-	-	-

<b>TOTAL EXPENDITURE</b>	<b>32,139</b>	<b>23,251</b>	<b>-</b>
--------------------------	---------------	---------------	----------

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Activity 1			
Activity 2			
Other			
<b>Total</b>			

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

Not applicable

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

Please see N27

**(cont)**

[illegible]

52,392	44,573
-	-
-	-
-	-
<b>52,392</b>	<b>44,573</b>



-	-
-	-
-	-
-	-
-	-

--	--

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

<b>55,390</b>	<b>44,962</b>
---------------	---------------

<b>Total this year</b>	<b>Total prior year</b>
<b>£</b>	<b>£</b>

--

--

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

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

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

[REDACTED] (

.

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

Section C

Notes to the accounts

Note 8 Funds received as agent

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Assorted parties re. medical bills (see note 29)	No	1,965	5,795	3,891	3,869	-	1,926
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		1,965	5,795	3,891	3,869	-	1,926

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

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

**Section C****Notes to the accounts****Note 9 Support Costs**

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

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

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

--



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

--

## Section C

## Notes to the accounts

### Note 10 Details of certain items of expenditure

#### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

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



<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0



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

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

**11.1 Staff Costs**

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

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

--

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

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

--

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

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

--

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>
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**

**Please state the legal authority or reason for making the payment**

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

**11.4 Redundancy payments**

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

**Total amount of payment**

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

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**(cont)**

Last year £
-
-
-
-
-

--

***cluding employer  
no such***

--


--

Last year Number
-
-
-
-

-

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

**Note 12** **Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operate*

**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 is unable to ascertain its share of the underlying assets and liabilities.*

**Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**

**Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity**

**12.3** *Please complete this section where the charity participates in a multi-employee 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**

(cont)

t scheme

**d.**


**it pension plan but**


**r defined benefit**


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

***Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.***

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

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

***Please enter "Nil" if the charity does not identify and/or allocate support to any particular institution or individual.***

**13.2 Grants made to institutions**

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

<b>Names of institution</b>	<b>Purpose of grant</b>

***Total grants to institutions in reporting period***

***Other unanalysed grants***

**TOTAL GRANTS PAID**

(cont)

high in aggregate form a material

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

t costs.

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

ose	Total amount of grants paid £
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-



**Section C****Notes to the accounts****Note 14****Tangible fixed assets**

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

**14.1 Cost or valuation**

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

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

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

**14.3 Net book value**

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

**14.4 Impairment**

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

--

#### **14.5 Revaluation**

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

**the effective date of the revaluation**

--

**the name of independent valuer, if applicable**

--

**the methods applied and significant assumptions**

--

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

--

#### **14.6 Other disclosures**

**(i) Please state the amount of borrowing costs, if any, capitalised in the 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.**

--

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

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

**(cont)**

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



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

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

**15.1 Cost or valuation**

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

**15.2 Amortisation and impairments**

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

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

**15.3 Net book value**

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

**15.4 Accounting policy**

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

*Reasons for choosing amortisation rates*

*Policies for the recognition of any capital development*


**15.5 Impairment**

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

--

## 15.6 Revaluation

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

**the effective date of the revaluation**

--

**the name of independent valuer, if applicable**

--

**the methods applied**

--

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

--

## 15.7 Other disclosures

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

--

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

--

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

--

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

--

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

--

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

--

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

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

**Note 16** Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.****16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

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

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

#### 16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

#### 16.5 Impairment

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

--

#### 16.6 Revaluation

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

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***qualifications of independent valuer***

***the methods applied and significant assumptions***

***any significant limitations on the valuation***


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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period



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

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

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

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

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


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
<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	-	-	-

**Total disposals**

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

(cont)


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

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

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

-	-
-	-

--


**and those at valuation**

<b>At valuation Group A</b>	<b>At cost Group B</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

e sheet)


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

-	-
---	---

**Section C****Notes to the accounts****Note 17 Investment assets**

***Please complete this note if the charity has any investment assets.***

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-
<b>Less: impairments</b>	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

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

--

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

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

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

Fair value at year end
£
-
-

<b>Investment properties</b>	-
<b>Social investments</b>	-
<b>Other investments</b>	-
<b>Total</b>	-
<b>Grand total (Fair value at year end+Cost less impairment)</b>	

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

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



**17.4 Please provide a breakdown of current asset investments, if applicable, balance sheet.**

**Analysis of current asset investments**

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

This year
£
-
-
-
-
-
-

**17.5 Guarantees**

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

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

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

Description
<b>Total</b>
Description
<b>Total</b>

**Terms and conditions eg interest rate, security provided**

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

**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**

### **17.7 Additional information**

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

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

**(cont)**

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

***exchanged between  
s, the fair value is the  
ivalent. For other  
ers' best estimate of***

**the  
iose held**

<b>Cost less impairment</b>
<b>£</b>
-
-

-
-
-
-

ing note:


agreeing with the

Last year
£
-
-
-
-
-
-


	This year £	Last year £

	This year £	Last year £



**Section C****Notes to the accounts****Note 18 Stocks**

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

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

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
<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**

--



**(cont)**

**tween**

<b>Work in progress</b>
<b>£</b>
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-



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

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
2,559	4,736
2,559	4,736

***after the reporting date.***

**rs above)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

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

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

**20.1 Analysis of creditors**

	<b>Amounts falling due within one year</b>	
	<b>This year £</b>	<b>Last year £</b>
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	-	220
Taxation and social security	-	-
Other creditors	-	-
<b>Total</b>	<b>-</b>	<b>220</b>

**20.2 Deferred income**

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

***Please explain the reasons why income is deferred.***

*A number of ticketholders for a COVID-19 delayed fundraising event had elected to roll the event to be held on a future date once social distancing restrictions permit.*

*This deferred income was recognised in the current period.*

***Movement in deferred income account***

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income from previous periods**

**Balance at the end of the reporting period**

**(cont)**

<b>Amounts falling due after more than one year</b>	
<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

*Forward their tickets to an*

<b>This year £</b>	<b>Last year £</b>
220	220
-	-
- 220	-
-	220

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

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

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the**

**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**

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

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

--

(cont)

visions. A provision is


period

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





**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**


**(cont)**

**ial instruments**


**Section C****Notes to the accounts****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section where the probability of their existence is probable

<b>Description of item</b>	<b>Estimate of financial impact</b>

**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**


(cont)

ction unless the

nancial effect

n when their existence is

nancial effect


**Section C****Notes to the accounts****Note 24****Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

**(cont)**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
9,344	17,424
-	-
9,344	17,424

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

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

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

**(cont)**

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**Section C****Notes to the accounts****Note 26****Events after the end of the reporting period**

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

**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**

--

**(cont)**

***have occurred after  
relate to conditions***

--

--

**Section C****Notes to the accounts****(cont)****Note 27****Charity funds****27.1 Details of material funds held and movements during the CURRENT reporting period**

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

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

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
Operational	R	Land purchase	-	600	(600)
Infrastructure	R	Funds to be spent on agriculture	-	3,000	(971)
Sundry	R	Funds to be spent on girls' hygiene products (incl. gift aid accrual)	312	1,560	(1,300)
Operational	R	Hospital/womens' refuge costs		280	(280)
Operational	R	School vehicle (incl. gift aid accrual)	15,268	124	(15,392)
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
<b>Total Funds</b>			<b>15,580</b>	<b>5,564</b>	<b>(18,544)</b>



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	2,029
-	-	572
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	2,601

**Section C****Notes to the accounts****(cont)****Note 27****Charity funds (cont)****27.2 Details of material funds held and movements during the PREVIOUS reporting period**

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

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

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
Operational	R	Funds to be spent on sewing machines, textiles and staff holiday	-	450	(450)
Infrastructure	R	Funds to be spent on agriculture	-	500	(500)
Sundry	R	Funds to be spent on girls' hygiene products	-	1,248	(1,248)
Operational	R	COVID-19 related expenditure	970	3,306	(4,276)
Operational	R	School vehicle	-	14,665	(22)
Accounting	R	Gift aid accrued for restricted expenditure	-	937	0
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
<b>Total Funds</b>			<b>970</b>	<b>21,106</b>	<b>(6,496)</b>



---

for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
0	-	-
-	-	-
-	-	14,643
-	-	937
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
0	-	15,580

**Section C****Notes to the accounts****Note 27****Charity funds (cont)****27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>
Between unrestricted and restricted funds	Not applicable for the period
Between endowment and restricted funds	Not applicable for the period
Between endowment and unrestricted funds	Not applicable for the period

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>

**(cont)**

verted to	Amount

	Amount



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

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

*Trustees and their related parties donated an aggregate total of £6,402 to the charity during the period.*

**28.1 Trustee remuneration and benefits**

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

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

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

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

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

**28.2 Trustees' expenses**

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

**No trustee expenses have been incurred (True or False)**

Type of expenses reimbursed	This
Travel	
Subsistence	
Accommodation	
Other (please specify):	
<b>TOTAL</b>	

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 you have a financial interest, including where funds have been held as agent for related parties. If there are no such transactions, enter 'true' in the box provided.*

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£
			0	0

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

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

(cont)

ies explained in guidance notes)  
ns to report, please enter “True”

period.

from an 

TRUE

e amount of, and legal authority  
ion or company connected with it.

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

isactions should be provided in  
If there are transactions to

TRUE

<b>year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>

--

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

<b>TRUE</b>
-------------

<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
<b>£</b>	<b>£</b>
0	0

--

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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.

Regarding the agency transactions reported in Note 29 in the CC17 form for the period ended 31 August 2021, further £2,069 was received in this period for the same matter. All outstanding amounts were forwarded during this period and there is no balance outstanding at the period end.

The charity has continued to not recognise these payments as part of its charitable income or expenditure in the CC17a, following the agency accounting principles in SORP 19.

No expenditure was incurred by the charity in respect of this matter.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

OPERATION IMPREZZA

On accounts for the year  
ended

31 AUGUST 2022

Charity no  
(if any)

1148240

Set out on pages

RETURN AS PER THE ATTACHED TEMPLATE

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2022**.

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

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

Independent  
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~\*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

24 May 2023

Name:

Mark Chambers

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

Association of Chartered Certified Accountants

Address:

50 Velwell Road, Exeter, Devon EX4 4LD


**Section B**

**Disclosure**

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

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

**NONE**

--