



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' annual report (including Directors' report) for the period**

**From: 01.04.2020**

**To: 31.03.2021**

**Charity name: Creating Better Futures**

**Charity registration number: 1148929**

**Company number: 07856205**

### **Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To relieve poverty through the advancement of education and through the improvement of basic welfare for the public benefit of orphans and vulnerable children in Zimbabwe and their communities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Creating Better Futures provides access to education, including school fees, school supplies, school uniforms and basic medical care for orphans and vulnerable children in rural communities in Zimbabwe.</p> <p>Creating Better Futures also supports education through the provision of daily nutritional meals to over 5,000 children via three Primary School feeding programmes. However, this has been curtailed during the year due to Covid restriction.</p> <p>Creating Better Futures also initiates projects that help support education and benefit the children, schools and/or local community, including projects related to hygiene, sanitation and clean water.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Creating Better Futures performs its charitable activities through its sister organisation, Creating Better Futures Zimbabwe.

		Grants totalling £59,276 were made and the delivery of these activities monitored. Creating Better Futures do not make any other grants.
Policy on social investment including program related investment	Para 1.38	Creating Better Futures have not made any social investments to date.
Contribution made by volunteers	Para 1.38	During the year Creating Better Futures employed three staff members, but is still reliant on the contribution of volunteers and the skills they provide is critical to the success of Creating Better Futures.
Other		During Summer 2020, two student interns worked for Creating Better Futures as part of the University of Reading summer internship scheme. Funding for the placements is provided to Creating Better Futures from the University of Reading.

## Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Creating Better Futures continued to provide school fees, supporting children at eight primary schools and eight secondary schools. During the year we maintained the number of children individually sponsored at approximately 134.</p> <p>Creating Better Futures continued our feeding programmes, but due to the covid pandemic we were only able to deliver food packages to sponsored children and their families, we delivered over 630 monthly food parcels.</p> <p>Creating Better Futures continued to focus on projects with a sustainable focus and larger project applications. During the year:</p> <ul style="list-style-type: none"> <li>- Reading Family Church continued its partnership with Creating Better Futures, providing funding for a Borehole at our Farming Project, this was matched with funding from the Souter Trust.</li> <li>- The Rotary Club of Maidenhead continued their support for Maunganidze children's home by providing a monthly food package for the second half of the year.</li> <li>- We received funding for Foundations for Farming training for our team, to help develop our farming projects within the communities.</li> </ul>
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		<ul style="list-style-type: none"> <li>- Many individual donors and various organisations supported our general appeal, including 16 Rotary Clubs, Reading Family Church and the Ross &amp; Sally Russell Charitable Trust.</li> </ul> <p>Due to the Covid-19 pandemic, Creating Better Futures were unable to undertake our usual fundraising activities. During the year, the Reading Half Marathon was postponed to November, resulting in a smaller event and we were unable to host our annual Out of Africa charity gala ball. Instead, we hosted a number of online events and appeals.</p> <p>Creating Better Futures was also successful for a number of small general grants during the year, but the opportunities were reduced on the prior year due to increased competition for grants due to the Covid-19 pandemic.</p> <p>During the year Creating Better Futures continued to be provided with free office space in Reading by Centric Community Projects, but due to Covid-19 pandemic the team mostly worked remotely.</p> <p>In addition, Creating Better Futures continued its involvement with the University of Reading, through the summer internship scheme.</p>
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#### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Creating Better Futures maintained the number of children sponsored and despite severe operational challenges due to the Covid-19 pandemic we continued to deliver a feeding program (in a different form) and a range of sustainable projects.
Performance of fundraising activities against objectives set	Para 1.41	The funds raised by Creating Better Futures during the year were consistent with the prior year, although this came largely from a great response to our general appeal, rather than events due to the Covid-19 pandemic.
Investment performance against objectives	Para 1.41	Creating Better Futures do not have any investments.
Other		None

#### Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Creating Better Futures has had a challenging year due to the impact of the Covid-19 pandemic on our fundraising opportunities and our ability to operate in Zimbabwe. However, due to an amazing response to our online appeals from supporters our reserves have strengthened.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Creating Better Futures aims to retain reserves equal to a month's expenditure, based on a rolling 12 month average. This should be sufficient to meet any unforeseen expenditure or to be able to continue, in the short term, funding planned activities in the event of unexpected drops in income.</p> <p>Reserves will be utilised at the Trustees discretion.</p> <p>It is necessary to hold sufficient working capital to enable the termly payment of school fees.</p>
Amount of reserves held	Para 1.22	£17,950
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	None noted
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees have considered Creating Better Futures ability to continue as a going concern and apart from the general uncertainties of the Covid-19 pandemic, have no specific uncertainties to note.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Creating Better Futures has four principal funding types: individual donations, funding from organisations, individuals fundraising on our behalf and funds raised during our own events, including an annual ball.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Creating Better Futures does not have any investments.
A description of the principal risks facing the charity	Para 1.46	<p>Creating Better Futures is exposed to a number of risks and the trustees are focussed on mitigating these risks where possible.</p> <p>The principal risks facing Creating Better Futures are:</p> <ul style="list-style-type: none"> <li>- Disruption to our ability to perform our charitable activities in Zimbabwe</li> </ul>



		<p>due to political, economic and infrastructural instability;</p> <ul style="list-style-type: none"> <li>- Increased costs due to unfavourable movements in the GBP/USD exchange rate or inflation within Zimbabwe; and</li> <li>- Worldwide challenges due to the Covid Pandemic, impacting fundraising in the UK and delivery of charitable objectives in Zimbabwe.</li> </ul>
Other		The majority of funds raised during the year are sent directly to Zimbabwe to support our beneficiaries, with expenditure in the UK relating to supporting the charitable activities, running costs, fundraising activities and governance.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	Memorandum and Articles
How is the charity constituted? for example <a href="#">limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	Charitable Company Limited By Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by Board of Trustees

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All new trustees are briefed by the other trustees on the key activities of Creating Better Futures and are also required to read the range of guidance produced by Charity Commission, including The Essential Trustee (CC3)
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>Creating Better Futures is governed by the Board of Trustees, with the day to day management performed by the Chief Executive Officer.</p> <p>Creating Better Futures is not part of a wider network.</p>
		Creating Better Futures delivers its charitable activities in Zimbabwe through its

Relationship with any related parties	Para 1.51	sister organisation, Creating Better Futures Zimbabwe.
Other		None

## Reference and administrative details

Charity name	Creating Better Futures
Other name the charity uses	CBF or CBF UK
Registered charity number	1148929
Charity's principal address	First Floor Unit 4 Beacontree Plaza Gillette Way Reading Berkshire RG2 0BS

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Malcolm Dunn	Chair		CBF Board of Trustees
2	Michael John Dix	Treasurer		CBF Board of Trustees
3	Lisa Marie Chaffey		to 30/07/2020	CBF Board of Trustees
4	Samantha Bramwell			CBF Board of Trustees
5				
6				
7				
8				
9				
10				

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

Director name	
None	None

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
None	None

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and	N/A

segregation of such assets from the charity's own assets	
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### Additional information (optional)

#### Names and addresses of advisers (optional information)

Type of adviser	Name	Address
None	N/A	N/A

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

Dorothy Dix
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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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### Other optional information



None
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### Declarations

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

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Michael Dix	Peter Dunn
Position (for example Secretary, Chair, etc)	Treasurer	Chair
Date	28/01/2023	

Creating Better Futures		Charity No	1148929		
		Company No	07856205		
Annual accounts for the period					
Period start date	01.04.2020	To	Period end date	31.03.20201	

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

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

**Total**

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

Tax payable

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

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

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

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

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	62,650	55,203	-	117,853	99,448
S02	10,360	30	-	10,390	27,469
S03	-	-	-	-	-
S04	-	-	-	-	-
S05		-	-	-	-
S06	10,000	-	-	10,000	10,000
S07	83,010	55,233	-	138,243	136,917
S08	2,603	-	-	2,603	17,328
S09	56,505	57,625	-	114,130	105,425
S10		-	-	-	-
S11	10,000	-	-	10,000	10,000
S12	69,108	57,625	-	126,733	132,753
S13	13,902	- 2,392	-	11,510	4,164
S14	-	-	-	-	-
S15	13,902	- 2,392	-	11,510	4,164
S16	-	-	-	-	-
S17	13,902	- 2,392	-	11,510	4,164
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	13,902	- 2,392	-	11,510	4,164
S23	12,301	11,347	-	23,648	19,484
S24	26,203	8,955	-	35,158	23,648

## Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	481	-	-	481	984
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	481	-	-	481	984
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	9,086	4,100	-	13,186	9,204
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	17,950	4,855	-	22,805	14,150
<b>Total current assets</b>	B10	27,036	8,955	-	35,991	23,354
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	1,314	-	-	1,314	690
<b>Net current assets/(liabilities)</b>	B12	25,722	8,955	-	34,677	22,664
<b>Total assets less current liabilities</b>	B13	26,203	8,955	-	35,158	23,648
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	26,203	8,955	-	35,158	23,648
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	8,955	-	8,955	11,347
Unrestricted funds	B19	26,203	-	-	26,203	12,301
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	26,203	8,955	-	35,158	23,648

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

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


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

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

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

Print Name	Date of approval dd/mm/yyyy
Michael Dix	28/01/2023
Peter Dunn	28/01/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	28/01/2023
Michael Dix	Print name

## 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 no changes have been made to the accounting policies adopted in note 2.2.

Yes\*

✓

No\*

✓

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	None noted, all accounting policies are consistent with the prior year accounting policies
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not applicable
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	Not applicable

#### 1.4 Changes to accounting estimates

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

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

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	None noted
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	Not applicable
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	Not applicable

#### 1.5 Material prior year errors

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

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

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	None noted
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	Not applicable
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	Not applicable

**Note 2 Accounting policies**

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

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

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

None required

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

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

Fund balance as restated \_\_\_\_\_

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

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

Previous period net income/(expenditure) as  
restated \_\_\_\_\_



## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

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

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

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

## Offsetting

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

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

## Grants and donations

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

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

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

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

## Legacies

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

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

## Government grants

The charity has received government grants in the reporting period

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

## Tax reclaims on donations and gifts

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

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

## Contractual income and performance related grants

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

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

## Donated goods

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

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

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

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

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

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

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

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

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

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

## Donated services and facilities

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

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

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

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

## Support costs

The charity has incurred expenditure on support costs.

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

## Volunteer help

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

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

## Income from interest, royalties and dividends

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

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

## Income from membership

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

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

<b>subscriptions</b>	and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table border="1"> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes*	No*	N/a*	✓	✓	✓
✓	✓	✓									
Yes*	No*	N/a*									
✓	✓	✓									
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>2.3 EXPENDITURE AND LIABILITIES</b>											
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>2.4 ASSETS</b>											
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.  The depreciation rates and methods used are disclosed in note 14.	<table border="1"> <tr><td colspan="3">£250</td></tr> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	£250			Yes*	No*	N/a*	✓	✓	✓
£250											
Yes*	No*	N/a*									
✓	✓	✓									
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.  They are valued at cost.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.  They are valued at cost.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.  Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes*	No*	N/a*	✓	✓	✓			
Yes*	No*	N/a*									
✓	✓	✓									

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		-	-	-	-	-

## Other information:

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

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

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

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

## Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	None	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	-

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

N/A

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

N/A

**Note 5 Donated goods, facilities and services**

Seconded staff  
Use of property  
Other

This year £	Last year £
-	-
10,000	10,000
-	-
10,000	10,000

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

Donated facilities are valued at the amount the charity would have paid for them in the open market. The donated facility or service would be recognised in income as well as an expense in the accounts.

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

None noted

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

Creating Better Futures has benefitted from the contribution of volunteer time, but as there is no way to reliably measure the cost of volunteer's time; the contribution of general volunteers has not be included as income in the accounts.

## Note 6

## Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
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>Expenditure on charitable activities</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	-	-	-	-	-
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	-	-	-	-	-

**Other information:**

**Analysis of expenditure on charitable activities**

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

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

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

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



Section C	Notes to the accounts	(cont)
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**Note 7            Extraordinary items**

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

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8 Funds received as agent

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

Description/name of party	Related party (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
		£	£	£	£	£	£
None		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

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

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
None	-	-
	-	-
	-	-
	-	-
	-	-
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.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
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.*

Creating Better Futures has not analysed its expenses using activity costs.

**Section C****Notes to the accounts****Note 10** Details of certain types of expenditure**Note 10.1** Fees for examination of the accounts

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

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

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

## Section C

## Notes to the accounts

(cont)

## Note 11

## Paid employees

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

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	46,471	42,544
Social security costs	-	-
Pension costs (defined contribution pension plan)	751	172
Other employee benefits	-	-
<b>Total staff costs</b>	<b>47,222</b>	<b>42,716</b>

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

Two student interns, funded by the University of Reading Intern Scheme, worked for Creating Better Futures for a total of 12 weeks.

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

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

TRUE

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

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

10069

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	2.0	2.0
Charitable Activities	1	1
Governance	-	-
Other	-	-
<b>Total</b>	<b>3.0</b>	<b>3.0</b>

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

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

N/A

## 11.4 Redundancy payments

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

Total amount of payment

N/A

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

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

**Section C****Notes to the accounts****(cont)****Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.****12.1 Please complete this note if a defined contribution pension scheme is operated.****Amount of contributions recognised in the SOFA as an expense**

N/A

**Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.**

N/A

**12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.****Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**

N/A

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

N/A

**12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.****Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan**

N/A

**Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.**

N/A

**Section C****Notes to the accounts****(cont)****Note 13****Grantmaking**

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

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

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Nil			-	-
			-	-
			-	-
<b>Total</b>	-	-	-	-

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

**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>No</b>	All charitable activities in Zimbabwe are delivered via grants made to Creating better Futures Zimbabwe (see below)

Names of institution	Purpose	Total amount of grants paid £
Creating Better Futures Zimbabwe	Delivery of services to beneficiaries in Zimbabwe, including payment of school fees, purchase of porridge and Maheu for feeding programmes, funding projects that support education and delivery costs associated with these activities	59,276
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>59,276</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>59,276</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	7,000	2,715	9,715
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	7,000	2,715	9,715

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>			5	3		

At beginning of the year	-	-	7,000	1,731	8,731
Disposals	-	-	-	-	-
Depreciation	-	-	-	503	503
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	7,000	2,234	9,234

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	984	984
Net book value at the end of the year	-	-	-	481	481



#### 14.4 Impairment

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

N/A

#### 14.5 Revaluation

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

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

N/A

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

N/A

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

N/A

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

N/A

#### 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.***

N/A

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

N/A

***(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.***

N/A

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

\*\* Please indicate the method of depreciation by deleting the method not

**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**

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

**15.2 Amortisation and impairments**

**Method of amortisation	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

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*

N/A

*Policies for the recognition of any capital development*

N/A

**15.5 Impairment**

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

N/A

#### 15.6 Revaluation

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

<i>the effective date of the revaluation</i>	N/A
<i>the name of independent valuer, if applicable</i>	N/A
<i>the methods applied</i>	N/A
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	N/A

#### 15.7 Other disclosures

<i>(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.</i>	N/A
<i>(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.</i>	N/A
<i>(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.</i>	N/A
<i>(iv) State the amount of research and development expenditure recognised as expenditure in the year.</i>	N/A
<i>(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.</i>	N/A
<i>(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.</i>	N/A

\* 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

**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.	N/A
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	N/A

**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

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

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.*

N/A
-----

**16.6 Revaluation**

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

<i>the effective date of the revaluation</i>	N/A
<i>the name of independent valuer, if applicable</i>	N/A
<i>qualifications of independent valuer</i>	N/A
<i>the methods applied and significant assumptions</i>	N/A
<i>any significant limitations on the valuation</i>	N/A

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

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

	£	£	£
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.	N/A
(ii) Describe the significance and nature of heritage assets.	N/A
(iii) Disclose information that is helpful in assessing the value of heritage assets.	N/A
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	N/A

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

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

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

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

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

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

N/A
-----

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

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

**Analysis of investments**

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

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

- (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

N/A
N/A

- (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

N/A
N/A

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

**Analysis of current asset investments**

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

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

**17.5 Guarantees**

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

N/A
N/A
N/A

**17.6 Concessionary loans**

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

Description	This year £	Last year £
None		
<b>Total</b>		

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

Description	This year £	Last year £
None		
<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

N/A
N/A
N/A

**Amounts payable after more than 1 year**

N/A

**Amounts receivable within 1 year**

N/A

**Amounts receivable after more than 1 year**

N/A

#### **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.**

N/A

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

N/A

**Where a charity or its subsidiary 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.**

N/A



**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 between activities.

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

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

None

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

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

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	13,186.0	9,204.0
Other debtors	-	-
<b>Total</b>	<b>13,186.0</b>	<b>9,204.0</b>

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

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

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	184	84	-	-
Taxation and social security	1,032	508	-	-
Other creditors	98	98	-	-
<b>Total</b>	<b>1,314</b>	<b>690</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

N/A
-----

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

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

**Note 21 Provisions for liabilities and charges**

*You should complete this note if you have included in the charity expenditure any provisions. A provision is 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.

N/A
N/A
N/A

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

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

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

**21.3** 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)..

N/A
-----

**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.

N/A
-----

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

None

**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.**

N/A

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

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

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	N/A

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect
None	N/A

**23.3 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

N/A

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

N/A

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

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

This year £	Last year £
-	-
-	-
22,805	14,150
-	-
22,805	14,150

**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.**

N/A	
-----	--

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

N/A	
-----	--



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont</b>
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<b>Note 26</b>	<b>Events after the end of the reporting period</b>
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*Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

None

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

N/A

## Section C Notes to the accounts (cont)

### Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Child Sponsorship	R	Funds are restricted to the costs associated with child sponsorship	164	38,622	- 38,602	-	-	184
Internship Scheme	R	Funds are restricted to wages and costs associated with the student interns funded by the University of Reading Intern Scheme	-	3,830	3,830	-	-	-
Rotary	R	Funds are restricted to costs associated with projects defined by Rotary Clubs, within the year this included Rotary International and the Rotary Clubs of Maidenhead and Reading Matins	7	360	300	-	-	67
Reading Family Church	R	Funds are restricted to costs associated with projects agreed with Reading Family Church.	-	3,000	-	3,000	-	-
Feeding Programme		Funds are restricted to costs associated with the Feeding programme	793	5,030	- 5,028	-	-	795
Sanitary Towel		Funds are restricted to costs associated with the Sanitary Towel project	10,313	-	2,473	-	-	7,840
Borehole Project		Funds are restricted to costs associated with the Borehole project	-	2,925	- 5,925	3,000	-	-
Foundations for Farming Project		Funds are restricted to costs associated with the Foundations for Farming project	-	976	976	-	-	-
<b>Other funds (balancing figure)</b>			-	-	-	-	-	-
	R	Other donations for specified purposes	70	490	- 490	-	-	70
<b>Total Funds as per balance sheet</b>			11,347	55,233	- 57,624	-	-	8,956

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

Yes\* ☒ No\* ☒

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

## Section C Notes to the accounts (cont)

### Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Child Sponsorship	R	Funds are restricted to the costs associated with child sponsorship	133	34,940	34,909	-	-	164
Internship Scheme	R	Funds are restricted to wages and costs associated with the student interns funded by the University of Reading	-	6,000	6,000	-	-	-
Truck/Transport	R	Funds are restricted to costs associated with the truck and transport in Zimbabwe	5,155	-	5,155	-	-	-
Rotary	R	Funds are restricted to costs associated with projects defined by Rotary Clubs, within the year this included Rotary International and the Rotary Clubs of Maidenhead and Reading Matins	7	2,000	2,000	-	-	7
Reading Family Church	R	Funds are restricted to costs associated with projects agreed with Reading Family Church	1,040	3,000	1,040	3,000	-	-
DFID Grant	R	Funds are restricted to costs associated with the Computer Skills project funded by DFID [Note: this project was returned due to delays]	-	21,696	21,696	-	-	-
Feeding Programme	R	Funds are restricted to costs associated with the Feeding programme	-	7,007	9,214	3,000	-	793
Sanitary Towels	R	Funds are restricted to costs associated with disaster relief in response to Cyclone Idai	74	12,802	2,563	-	-	10,313
Disaster Relief	R		-	1,053	1,053	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	R	Other donations for specified purposes - sanitary projects	-	70	-	-	-	70
<b>Total Funds as per balance sheet</b>			6,409	88,568	83,630	-	-	11,347

Yes\* ☒ No\* ☒

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

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

**27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	N/A
Between endowment and restricted funds	N/A	N/A
Between endowment and unrestricted funds	N/A	N/A

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount
N/A	N/A	N/A

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

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

**28.1 Trustee remuneration and benefits**

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

TRUE

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	
None	N/A	-	-	-	-	-	-

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

N/A

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

N/A

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

N/A

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

N/A

**28.2 Trustees' expenses**

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

No expenses have been claimed by trustees in performance of their trustee duties.  
Expenses have only been claimed for the performance of day to day activities during the year, which are distinct from their trustee duties and were performed on a voluntary basis.

28.3 Transaction(s) with related parties

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

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

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£
Dorothy Dix	CEO and Spouse of Trustee (Michael Dix)	Employment as Chief Executive Officer	10,069		-	-	-

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.

N/A

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

N/A

Section C	Notes to the accounts	(cont)
<b>Note 29</b>	<b>Additional Disclosures</b>	<p>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.</p>
<p>Prior Year Adjustment made to amend 'Cash at bank and on hand' (N24) from £9,497 to £14,150 due to journal error identified in prior year</p>		



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Creating Better Futures

On accounts for the year  
ended

31st March 2021

Charity no  
(if any)

1148929

Set out on pages

See accompanying SOFA, Balance Sheet and Notes for the year ended 31 March 2021.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2021**.

Responsibilities and  
basis of report

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

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.

Signed:

Date:

27<sup>th</sup> January 2023

Name:

William B. Offei

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

Chartered Member (ICAEW)

Address:

79 Yardley, Bracknell, Berkshire, RG12 8QT.



**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.**