

# SUPERHANDS CHARITY

England & Wales · Charity number 1152161

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-05-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 110 Melton Road  
Birmingham  
B14 7ES

**Phone** 07980315638

**Email** [info@superhandscharity.org](mailto:info@superhandscharity.org)

**Website** [www.superhandscharity.org](http://www.superhandscharity.org)

## Activities

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**Objects:** THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION AND THE PROMOTION OF GOOD HEALTH AMONG THOSE IN NEED OF ASSISTANCE IN PAKISTAN BY SUCH CHARITABLE MEANS FOR THE PUBLIC BENEFIT AS THE TRUSTEES SEE FIT.

**Activities:** The charity is running five schools, in Dina, Islamgargh, Khari Sharief, Mian Muhammad Town and Jatlan in Pakistan. There are over 700 children in these schools who are provided free education.

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** OVERSEAS
- Pakistan

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £75,460 | £65,744     | -      | -         |
| 2024-03-31 | £70,862 | £73,921     | -      | -         |
| 2023-03-31 | £61,291 | £57,761     | -      | -         |
| 2022-03-31 | £52,740 | £67,140     | -      | -         |
| 2021-03-31 | £49,798 | £39,552     | -      | -         |

## Trustees

| Name                              | Role  | Appointed  |
|-----------------------------------|-------|------------|
| <b>ABDUL QAYYUM CHAUDHARY LLB</b> | Chair | 2013-01-13 |
| Camilla Chaudhary                 |       | 2025-05-25 |
| Hafeez Chaudhary                  |       | 2025-05-25 |
| <b>MAQSOOD AKHTAR</b>             |       | 2013-01-13 |
| Zafar Iqbal Fazal                 |       | 2017-04-01 |

**SUPERHANDS CHARITY**

England & Wales - Charity number 1152161

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# Accounts

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## Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2025         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (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 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: M. Aslam Date: 30/01/2026

Name: 1st Choice Accountants Masood Aslam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

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|                                |  |            |                        |                 |            |
|--------------------------------|--|------------|------------------------|-----------------|------------|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |
| Annual accounts for the period |  |            |                        |                 |            |
| Period start date              |  | 01/04/2024 | To                     | Period end date | 31/03/2025 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                | £                  | £                       | £               | £           | £                |
|                                                                           |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations                                                                 | S01            | 75,460             | -                       | -               | 75,460      | 70,862           |
| Charitable activities                                                     | S02            |                    | -                       | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -                       | -               | -           | -                |
| Investments                                                               | S04            | -                  | -                       |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            |                    | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 75,460             | -                       | -               | 75,460      | 70,862           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            |                    | -                       | -               | -           |                  |
| Charitable activities                                                     | S09            | 47,307             | -                       | -               | 47,307      | 51,678           |
| Separate material item of expense                                         | S10            |                    | -                       | -               |             |                  |
| Other                                                                     | S11            | 18,437             | -                       | -               | 18,437      | 22,243           |
| <b>Total</b>                                                              | S12            | 65,744             | -                       | -               | 65,744      | 73,921           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
|                                                                           | S13            | 9,716              | -                       | -               | 9,716       | (3,059)          |
| Net gains/(losses) on investments                                         | S14            | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S15            |                    | -                       | -               |             |                  |
|                                                                           | S16            | -                  | -                       | -               | -           | -                |
| <b>Transfers between funds</b>                                            | S17            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   |                |                    |                         |                 |             |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 9,716              | -                       | -               | 9,716       | (3,059)          |
|                                                                           |                | 2,728              |                         |                 | 2,728       | 5,787            |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
| Total funds brought forward                                               | S21            |                    | -                       | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 12,444             | -                       | -               | 12,444      | 2,728            |

## Section B Balance sheet

|                                                             |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05    |
|-------------------------------------------------------------|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Fixed assets</b>                                         |             |                |                                |                                     |                             |                             |                                |
| Intangible assets                                           | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                              |
| Tangible assets                                             | (Note 14)   | B02            | -                              | -                                   | -                           | -                           | -                              |
| Heritage assets                                             | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                              |
| Investments                                                 | (Note 17)   | B04            | -                              | -                                   | -                           | -                           | -                              |
| <b>Total fixed assets</b>                                   |             | B05            | -                              | -                                   | -                           | -                           | -                              |
| <b>Current assets</b>                                       |             |                |                                |                                     |                             |                             |                                |
| Stocks                                                      | (Note 18)   | B06            | -                              | -                                   | -                           | -                           | -                              |
| Debtors                                                     | (Note 19)   | B07            |                                | -                                   | -                           |                             |                                |
| Investments                                                 | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                              |
| Cash at bank and in hand                                    | (Note 24)   | B09            | 12,944                         | -                                   | -                           | 12,944                      | 3,228                          |
| <b>Total current assets</b>                                 |             | B10            | 12,944                         | -                                   | -                           | 12,944                      | 3,228                          |
| <b>Creditors: amounts falling due within one year</b>       | (Note 20)   | B11            | (500)                          | -                                   | -                           | (500)                       | (500)                          |
| <b>Net current assets/(liabilities)</b>                     |             | B12            | 12,444                         | -                                   | -                           | 12,444                      | 2,728                          |
| <b>Total assets less current liabilities</b>                |             | B13            | 12,444                         | -                                   | -                           | 12,444                      | 2,728                          |
| <b>Creditors: amounts falling due after one year</b>        | (Note 20)   | B14            | -                              | -                                   | -                           | -                           |                                |
| Provisions for liabilities                                  |             | B15            | -                              | -                                   | -                           | -                           | -                              |
| <b>Total net assets or liabilities</b>                      |             | B16            | 12,444                         | -                                   | -                           | 12,444                      | 2,728                          |
| <b>Funds of the Charity</b>                                 |             |                |                                |                                     |                             |                             |                                |
| Endowment funds                                             | (Note 27)   | B17            | -                              |                                     |                             | -                           | -                              |
| Restricted income funds                                     | (Note 27)   | B18            |                                | -                                   |                             | -                           | -                              |
| Unrestricted funds                                          |             | B19            |                                |                                     | -                           |                             |                                |
| Revaluation reserve                                         |             | B20            | 12,444                         |                                     |                             | 12,444                      | 2,728                          |
| <b>Total funds</b>                                          |             | B21            | 12,444                         | -                                   | -                           | 12,444                      | 2,728                          |
| Signed by one or two trustees on behalf of all the trustees |             |                | Signature                      |                                     | Print Name                  |                             | Date of approval<br>dd/mm/yyyy |
|                                                             |             |                |                                |                                     | A Q Chaudhary               |                             | 30/01/2026                     |
|                                                             |             |                |                                |                                     |                             |                             |                                |

## 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\* 

|   |
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| ✓ |
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 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;

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

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

**1.3 Change of accounting policy**

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

Yes\* 

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| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

**1.4 Changes to accounting estimates**

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

Yes\* 

|   |
|---|
| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

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

**1.5 Material prior year errors**

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

Yes\* 

|   |
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| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

## 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                |                                                                                                                                                                                                                                                                          |     |    | ✓   |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

|  |                                                                                         |     |    |     |
|--|-----------------------------------------------------------------------------------------|-----|----|-----|
|  | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
|  |                                                                                         |     |    | ✓   |

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

## Note 3

## Analysis of income

|                         |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                |                                                                            |                    |                         |                 | £             | £             |
| Donations and legacies: | Donations                                                                  | 75,460             | -                       | -               | 75,460        | 70,862        |
|                         | Membership fee                                                             | -                  | -                       | -               | -             | -             |
|                         | Class fee                                                                  | -                  | -                       | -               | -             | -             |
|                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                         | Other                                                                      | -                  | -                       | -               | -             | -             |
|                         | <b>Total</b>                                                               | <b>75,460</b>      | <b>-</b>                | <b>-</b>        | <b>75,460</b> | <b>70,862</b> |

|               |  |  |   |   |   |   |
|---------------|--|--|---|---|---|---|
| Activity Cost |  |  | - | - | - | - |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |

|                           |              |          |          |          |          |          |
|---------------------------|--------------|----------|----------|----------|----------|----------|
| Other trading activities: |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           | Other        | -        | -        | -        | -        | -        |
|                           | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                          |                           |          |          |          |          |          |
|--------------------------|---------------------------|----------|----------|----------|----------|----------|
| Income from investments: | Interest income           | -        | -        | -        | -        | -        |
|                          | Dividend income           | -        | -        | -        | -        | -        |
|                          | Rental and leasing income | -        | -        | -        | -        | -        |
|                          | Other                     | -        | -        | -        | -        | -        |
|                          | <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                   |              |          |          |          |          |          |
|-----------------------------------|--------------|----------|----------|----------|----------|----------|
| Separate material item of income: |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|        |                                                                       |          |          |          |          |          |
|--------|-----------------------------------------------------------------------|----------|----------|----------|----------|----------|
| 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                                                                 | -        | -        | -        | -        | -        |
|        | <b>Total</b>                                                          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

## 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)

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

**Note 6**                      **Analysis of expenditure**

| Analysis                                                  | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| <b>Expenditure on raising funds:</b>                      |                       |                               |                    |                  |                 |
| Incurred seeking donations                                | -                     | -                             | -                  | -                | -               |
| Incurred seeking legacies                                 | -                     | -                             | -                  | -                | -               |
| Incurred seeking grants                                   | -                     | -                             | -                  | -                | -               |
| Fund raising fee                                          | -                     | -                             | -                  | -                | -               |
| Function Costs                                            | -                     | -                             | -                  | -                | -               |
| Equipment hire                                            | -                     | -                             | -                  | -                | -               |
| Retreat                                                   | -                     | -                             | -                  | -                | -               |
| Rent collection, property repairs and maintenance charges | -                     | -                             | -                  | -                | -               |
|                                                           | -                     | -                             | -                  | -                | -               |
|                                                           | -                     | -                             | -                  | -                | -               |
| <b>Others</b>                                             |                       |                               |                    |                  |                 |
| office expenses                                           | 1,259                 | -                             | -                  | 1,259            | 1,113           |
| Stationary                                                | -                     | -                             | -                  | -                | -               |
| Consultancy                                               | 14,400                | -                             | -                  | 14,400           | 15,000          |
| Legal and professional                                    | 500                   | -                             | -                  | 500              | 500             |
| ADMIN ASSISTANT                                           | 360                   | -                             | -                  | 158              | 158             |
| Business rates                                            | -                     | -                             | -                  | -                | -               |
| Legal and professional                                    | -                     | -                             | -                  | -                | -               |
| Bank charges                                              | 165                   | -                             | -                  | 165              | 152             |
| Events                                                    | 426                   | -                             | -                  | 426              | 1,020           |
| Advertising/Marketing                                     | 1,327                 | -                             | -                  | 1,327            | 4,300           |
| Subscription                                              | -                     | -                             | -                  | -                | -               |
| Sundry expenses                                           | -                     | -                             | -                  | -                | -               |
| <b>Total</b>                                              | 18,437                | -                             | -                  | 18,235           | 22,243          |
| <b>Charitable Activities</b>                              |                       |                               |                    |                  |                 |
| Wages                                                     | 29,456                | -                             | -                  | 29,456           | 28,159          |
| Rent                                                      | 4,593                 | -                             | -                  | 4,593            | 4,527           |
| Printing and Telephone                                    | 832                   | -                             | -                  | 832              | 719             |
| Telephone                                                 | -                     | -                             | -                  | -                | -               |
| Light and Heat                                            | 624                   | -                             | -                  | 624              | 1,001           |
| Fixture & fitting                                         | 66                    | -                             | -                  | 66               | 2,579           |
| Food Expenses                                             | 4,994                 | -                             | -                  | 4,994            | 4,478           |
| Uniform                                                   | 2,029                 | -                             | -                  | 2,029            | 2,937           |
| Text books                                                | 1,562                 | -                             | -                  | 1,562            | 4,109           |
| Repairs and maintenance                                   | 532                   | -                             | -                  | 532              | 333             |
| Sundry expenses                                           | 811                   | -                             | -                  | 811              | 1,140           |
| Fees                                                      | 1,807                 | -                             | -                  | 1,807            | 1,695           |
| <b>Total other expenditure</b>                            | 47,306                | -                             | -                  | 47,307           | 51,677          |
| <b>TOTAL EXPENDITURE</b>                                  | 65,743                | -                             | -                  | 65,542           | 73,920          |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant<br>funding<br>of<br>activities | Support<br>Costs | Total this<br>year | Total<br>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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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                                    |  |
| (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 500            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>500</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.*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

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

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

|                                                                |
|----------------------------------------------------------------|
| Short term cash investments (less than 3 months maturity date) |
| Short term deposits                                            |
| Bank                                                           |
| Cash                                                           |
| Total                                                          |

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 12,944         | 3,228          |
| -              | -              |
| 12,944         | 3,228          |

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



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **01/04/2024** Period start date To **31/03/2025** Period end date

Charity name: **Superhands Charity**

Charity registration number: **1152161**

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | The prime objective will be to help the poor and disadvantaged people by providing them education which in turn will enable them to compete in the job market. |
| 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 | The charity is running five schools providing free education, uniforms, books and a daily cooked meal.                                                         |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | The charity has acknowledged the public benefit guidance and aim to run the charity so it is beneficial to the Public.                                         |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |

|                                 |           |  |
|---------------------------------|-----------|--|
| Contribution made by volunteers | Para 1.38 |  |
| Other                           |           |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The charity operates in areas where there is a significant shortage of school places and persistently high levels of illiteracy.</p> <p>During the year, Superhands provided free education to approximately 780 children across five schools that the charity operates. In addition to tuition, pupils are provided with meals, uniforms, and essential learning materials, removing key barriers to education. The children supported by the charity would otherwise be unlikely to access formal schooling.</p> <p>The charity follows a planned growth model, with schools expanding annually as existing pupils progress into higher classes and new students are admitted at nursery level. This approach ensures continuity of education and long-term impact for the communities served.</p> <p>This year marks a significant milestone for the charity, as the first cohort of students has completed their full schooling journey with Superhands, progressing from primary through to middle and high school. The charity intends to support these students further by providing scholarships to enable them to attend local colleges.</p> <p>Two schools, Dina and Islamgarh, now offer the full range of classes from nursery through to completion of high school. Two further</p> |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>schools, Khari Sharif and Mian Muhammed Town, currently operate up to middle school level, while the fifth school, Jatlan, continues to operate at primary level.</p> <p>All schools are performing well and are overseen by the charity's local management team, who are responsible for day-to-day operations and ensuring appropriate oversight, safeguarding, and effective use of charitable funds.</p> |
|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                   |
|----------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The bank balance as at 31 March 2025 was £12,943.99.              |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Hold sufficient funds to sustain 2.5 months of operational costs. |
| Amount of reserves held                                                          | Para 1.22 | See above.                                                        |
| Reasons for holding zero reserves                                                | Para 1.22 | N/A                                                               |
| Details of fund materially in deficit                                            | Para 1.24 | There are no funds in deficit.                                    |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties regarding the charity.                 |

## 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 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Trust Deed             |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | Trust                  |
| 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 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 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |            |
|-----------------------------|------------|
| Charity name                | Superhands |
| Other name the charity uses | N/A        |
| Registered charity number   | 1152161    |

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity's principal address | 110 Melton Road, Birmingham , B14 7ES |
|                             |                                       |

### 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  | ABDUL QAYYUM CHAUDHARY | Chairman          |                                   |                                                               |
| 2  | IFTEKHAR AHMAD SIDDIQI | Deputy Chair      |                                   |                                                               |
| 3  | MAQSOOD AKHTAR         | Treasurer         |                                   |                                                               |
| 4  | Zafar Iqbal            | General Secretary |                                   |                                                               |
| 5  | Rizwana Siddiqi        | Trustee           |                                   |                                                               |
| 6  |                        |                   |                                   |                                                               |
| 7  |                        |                   |                                   |                                                               |
| 8  |                        |                   |                                   |                                                               |
| 9  |                        |                   |                                   |                                                               |
| 10 |                        |                   |                                   |                                                               |
| 11 |                        |                   |                                   |                                                               |
| 12 |                        |                   |                                   |                                                               |
| 13 |                        |                   |                                   |                                                               |
| 14 |                        |                   |                                   |                                                               |
| 15 |                        |                   |                                   |                                                               |
| 16 |                        |                   |                                   |                                                               |
| 17 |                        |                   |                                   |                                                               |
| 18 |                        |                   |                                   |                                                               |
| 19 |                        |                   |                                   |                                                               |
| 20 |                        |                   |                                   |                                                               |

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

|               |  |  |
|---------------|--|--|
| Director name |  |  |
|---------------|--|--|



## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

## Additional information (optional)

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

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

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

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

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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

## Other optional information

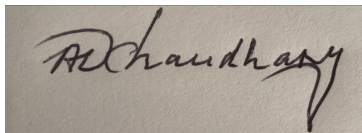
|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Abdul Qayyum Chaudhary

Position (eg  
Secretary, Chair, etc)

Chairman

Date

31/1/26

**SUPERHANDS CHARITY**

England & Wales - Charity number 1152161

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/04/2022 Periodstartdate To31/03/2023 Periodenddate

Charity name: Superhands Charity

Charity registration number: 1152161

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | The prime objective will be to help the poor and disadvantaged people by providing them education which in turn will enable them to compete in the job market. |
| 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 | The charity is running five schools providing freeeducation,uniforms,booksandadaily cooked meal.                                                               |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | The charity has acknowledged the public benefit guidance and aim to run the charity so it is beneficial to the Public.                                         |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |

|                                 |           |  |
|---------------------------------|-----------|--|
| Contribution made by volunteers | Para 1.38 |  |
| Other                           |           |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The charity operates in areas where there is a lack of school places and high rates of illiteracy.</p> <p>Superhands provide free education to 730 children in our five schools. Students are provided with meals, uniforms and books. These children would otherwise be unlikely to receive any formal education.</p> <p>At our two first schools in Dina and Islamgarh, the students who joined us at our very beginning have now reached high school classes and will graduate from high school in the next school year.</p> <p>Two of our schools are now at middle school level (Khari Shaief and Mian Muhammed Town). Our fifth school is still at primary level.</p> <p>All of our schools are doing well and are supervised by our local management team.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                     |           |  |
|-------------------------------------|-----------|--|
| Achievements against objectives set | Para 1.41 |  |
|-------------------------------------|-----------|--|

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                   |
|----------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The bank balance as at 31 March 2023 was £6287.15.                |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Hold sufficient funds to sustain 2.5 months of operational costs. |
| Amount of reserves held                                                          | Para 1.22 | See above.                                                        |
| Reasons for holding zero reserves                                                | Para 1.22 | N/A                                                               |
| Details of fund materially in deficit                                            | Para 1.24 | There are no funds in deficit.                                    |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties regarding the charity.                 |

### 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 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Trust Deed             |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | Trust                  |
| 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 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 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |            |
|-----------------------------|------------|
| Charity name                | Superhands |
| Other name the charity uses | N/A        |
| Registered charity number   | 1152161    |

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity's principal address | 110 Melton Road, Birmingham , B14 7ES |
|                             |                                       |

### 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 ABDUL QAYYUM CHAUDHAR  | Chairman          |                                   |                                                               |
| 2 IFTEKHAR AHMAD SIDDIQI | Deputy Chair      |                                   |                                                               |
| 3 MAQSOOD AKHTAR         | Vice Chair        |                                   |                                                               |
| 4 MOHSIN SIDDIQUI        | Treasurer         |                                   |                                                               |
| 5 ZafarIqbal             | General Secretary |                                   |                                                               |
| 6 Rizwana Siddiqi        | Trustee           |                                   |                                                               |
| 7                        |                   |                                   |                                                               |
| 8                        |                   |                                   |                                                               |
| 9                        |                   |                                   |                                                               |
| 10                       |                   |                                   |                                                               |
| 11                       |                   |                                   |                                                               |
| 12                       |                   |                                   |                                                               |
| 13                       |                   |                                   |                                                               |
| 14                       |                   |                                   |                                                               |
| 15                       |                   |                                   |                                                               |
| 16                       |                   |                                   |                                                               |
| 17                       |                   |                                   |                                                               |
| 18                       |                   |                                   |                                                               |
| 19                       |                   |                                   |                                                               |
| 20                       |                   |                                   |                                                               |

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

|               |  |  |
|---------------|--|--|
| Director name |  |  |
|---------------|--|--|



## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of Name Address  
adviser

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

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

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

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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

## Other optional information

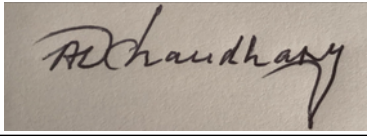
|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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

Full name(s)

|                        |  |
|------------------------|--|
| Abdul Qayyum Chaudhary |  |
|------------------------|--|

Position (eg  
Secretary, Chair, etc)

|          |  |
|----------|--|
| Chairman |  |
|----------|--|

Date

|         |
|---------|
| 31/1/24 |
|---------|

## Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2023         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (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 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: M. Alam Date: 31/01/2024

Name: 1st Choice Accountants Masood Alam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

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|                                |  |            |                        |                 |            |  |
|--------------------------------|--|------------|------------------------|-----------------|------------|--|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |  |
| Annual accounts for the period |  |            |                        |                 |            |  |
| Period start date              |  | 01/04/2022 | To                     | Period end date | 31/03/2023 |  |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                | £                  | £                       | £               | £           | £                |
|                                                                           |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations                                                                 | S01            | 61,291             | -                       | -               | 61,291      | 52,740           |
| Charitable activities                                                     | S02            |                    | -                       | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -                       | -               | -           | -                |
| Investments                                                               | S04            | -                  | -                       |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            |                    | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 61,291             | -                       | -               | 61,291      | 52,740           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            |                    | -                       | -               | -           |                  |
| Charitable activities                                                     | S09            | 38,660             | -                       | -               | 38,660      | 48,437           |
| Separate material item of expense                                         | S10            |                    | -                       | -               |             |                  |
| Other                                                                     | S11            | 19,101             | -                       | -               | 19,101      | 18,703           |
| <b>Total</b>                                                              | S12            | 57,761             | -                       | -               | 57,761      | 67,140           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
|                                                                           | S13            | 3,531              | -                       | -               | 3,531       | (14,401)         |
| Net gains/(losses) on investments                                         | S14            | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure)</b>                                           | S15            |                    | -                       | -               |             |                  |
| <b>Extraordinary items</b>                                                | S16            | -                  | -                       | -               | -           | -                |
| <b>Transfers between funds</b>                                            | S17            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   |                |                    |                         |                 |             |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 3,531              | -                       | -               | 3,531       | (14,401)         |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
|                                                                           |                | 2,256              |                         |                 | 2,256       | 16,656           |
| Total funds brought forward                                               | S21            |                    | -                       | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 5,787              | -                       | -               | 5,787       | 2,256            |

## Section B Balance sheet

|                                                                 | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds                | Total this year | Total last year |
|-----------------------------------------------------------------|----------------|--------------------|-------------------------|--------------------------------|-----------------|-----------------|
|                                                                 |                | £<br>F01           | £<br>F02                | £<br>F03                       | £<br>F04        | £<br>F05        |
| <b>Fixed assets</b>                                             |                |                    |                         |                                |                 |                 |
| Intangible assets (Note 15)                                     | B01            | -                  | -                       | -                              | -               | -               |
| Tangible assets (Note 14)                                       | B02            | -                  | -                       | -                              | -               | -               |
| Heritage assets (Note 16)                                       | B03            | -                  | -                       | -                              | -               | -               |
| Investments (Note 17)                                           | B04            | -                  | -                       | -                              | -               | -               |
| <b>Total fixed assets</b>                                       | B05            | -                  | -                       | -                              | -               | -               |
| <b>Current assets</b>                                           |                |                    |                         |                                |                 |                 |
| Stocks (Note 18)                                                | B06            | -                  | -                       | -                              | -               | -               |
| Debtors (Note 19)                                               | B07            |                    | -                       | -                              |                 |                 |
| Investments (Note 17.4)                                         | B08            | -                  | -                       | -                              | -               | -               |
| Cash at bank and in hand (Note 24)                              | B09            | 6,287              | -                       | -                              | 6,287           | 2,756           |
| <b>Total current assets</b>                                     | B10            | 6,287              | -                       | -                              | 6,287           | 2,756           |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11            | (500)              | -                       | -                              | (500)           | (500)           |
| <b>Net current assets/(liabilities)</b>                         | B12            | 5,787              | -                       | -                              | 5,787           | 2,256           |
| <b>Total assets less current liabilities</b>                    | B13            | 5,787              | -                       | -                              | 5,787           | 2,256           |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14            | -                  | -                       | -                              | -               |                 |
| Provisions for liabilities                                      | B15            | -                  | -                       | -                              | -               | -               |
| <b>Total net assets or liabilities</b>                          | B16            | 5,787              | -                       | -                              | 5,787           | 2,256           |
| <b>Funds of the Charity</b>                                     |                |                    |                         |                                |                 |                 |
| Endowment funds (Note 27)                                       | B17            | -                  |                         |                                | -               | -               |
| Restricted income funds (Note 27)                               | B18            |                    | -                       |                                | -               | -               |
| Unrestricted funds                                              | B19            |                    |                         | -                              |                 |                 |
| Revaluation reserve                                             | B20            | 5,787              |                         |                                | 5,787           | 2,256           |
| <b>Total funds</b>                                              | B21            | 5,787              | -                       | -                              | 5,787           | 2,256           |
| Signed by one or two trustees on behalf of all the trustees     |                | Signature          | Print Name              | Date of approval<br>dd/mm/yyyy |                 |                 |
|                                                                 |                |                    | A Q Chaudhary           | 31/01/2024                     |                 |                 |
|                                                                 |                |                    |                         |                                |                 |                 |

## 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\* 

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 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;

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

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

**1.3 Change of accounting policy**

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

Yes\* 

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| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

**1.4 Changes to accounting estimates**

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

Yes\* 

|   |
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| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

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

**1.5 Material prior year errors**

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

Yes\* 

|   |
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| ✓ |
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 No\* 

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 \* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                |                                                                                                                                                                                                                                                                          |     |    | ✓   |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

|  |                                                                                         |     |    |     |
|--|-----------------------------------------------------------------------------------------|-----|----|-----|
|  | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
|  |                                                                                         |     |    | ✓   |

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

## Note 3

## Analysis of income

|                         |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                |                                                                            |                    |                         |                 | £             | £             |
| Donations and legacies: | Donations                                                                  | 61,291             | -                       | -               | 61,291        | 52,740        |
|                         | Membership fee                                                             | -                  | -                       | -               | -             | -             |
|                         | Class fee                                                                  | -                  | -                       | -               | -             | -             |
|                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                         | Other                                                                      | -                  | -                       | -               | -             | -             |
|                         | <b>Total</b>                                                               | <b>61,291</b>      | <b>-</b>                | <b>-</b>        | <b>61,291</b> | <b>52,740</b> |

|               |  |  |   |   |   |   |
|---------------|--|--|---|---|---|---|
| Activity Cost |  |  | - | - | - | - |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |

|                           |              |          |          |          |          |          |
|---------------------------|--------------|----------|----------|----------|----------|----------|
| Other trading activities: |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           | Other        | -        | -        | -        | -        | -        |
|                           | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                          |                           |          |          |          |          |          |
|--------------------------|---------------------------|----------|----------|----------|----------|----------|
| Income from investments: | Interest income           | -        | -        | -        | -        | -        |
|                          | Dividend income           | -        | -        | -        | -        | -        |
|                          | Rental and leasing income | -        | -        | -        | -        | -        |
|                          | Other                     | -        | -        | -        | -        | -        |
|                          | <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                   |              |          |          |          |          |          |
|-----------------------------------|--------------|----------|----------|----------|----------|----------|
| Separate material item of income: |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|        |                                                                       |          |          |          |          |          |
|--------|-----------------------------------------------------------------------|----------|----------|----------|----------|----------|
| 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                                                                 | -        | -        | -        | -        | -        |
|        | <b>Total</b>                                                          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

## 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)

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

**Note 6 Analysis of expenditure**

|                                                           | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-----------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
|                                                           |                    |                         |                 | £             | £             |
| <b>Analysis</b>                                           |                    |                         |                 |               |               |
| <b>Expenditure on raising funds:</b>                      |                    |                         |                 |               |               |
| Incurred seeking donations                                | -                  | -                       | -               | -             | -             |
| Incurred seeking legacies                                 | -                  | -                       | -               | -             | -             |
| Incurred seeking grants                                   |                    | -                       | -               | -             |               |
| Fund raising fee                                          |                    | -                       | -               | -             | -             |
| Function Costs                                            |                    | -                       | -               |               |               |
| Equipment hire                                            |                    | -                       | -               |               |               |
| Retreat                                                   |                    | -                       | -               |               | -             |
| Rent collection, property repairs and maintenance charges |                    | -                       | -               | -             |               |
|                                                           | -                  | -                       | -               | -             | -             |
|                                                           | -                  | -                       | -               | -             |               |
| <b>Others</b>                                             |                    |                         |                 |               |               |
| Insurance                                                 |                    | -                       | -               | -             | 697           |
| Stationary                                                | 888                | -                       | -               | 888           | 88            |
| Consultancy                                               | 14,615             |                         |                 | 14,615        | 15,600        |
| Legal and professional                                    | 500                |                         |                 | 500           | 500           |
| Business rates                                            |                    | -                       | -               | -             | 500           |
| Bank charges                                              | 150                | -                       | -               | 150           | 156           |
| Telephone                                                 |                    | -                       | -               | -             | -             |
| Advertising                                               | 2,947              | -                       | -               | 2,947         | 865           |
| Subscription                                              |                    |                         |                 | -             | 295           |
| Sundry expenses                                           |                    | -                       | -               | -             | 3             |
| <b>Total</b>                                              | <b>19,101</b>      | <b>-</b>                | <b>-</b>        | <b>19,101</b> | <b>18,703</b> |
| <b>Charitable Activities</b>                              |                    |                         |                 |               |               |
| Wages                                                     | 26,186             | -                       | -               | 26,186        | 28,199        |
| Rent                                                      | 3,025              | -                       | -               | 3,025         | 5,090         |
| Printing and Stationary                                   | 566                | -                       | -               | 566           | 567           |
| Telephone                                                 | 282                | -                       | -               | 282           | 309           |
| Light and Heat                                            | 796                | -                       | -               | 796           | 777           |
| Fixture & fitting                                         | 600                |                         |                 | 600           | 3,021         |
| Food Expenses                                             | 2,627              |                         |                 | 2,627         | 2,759         |
| Uniform                                                   | 1,362              |                         |                 | 1,362         | 4,367         |
| Text books                                                | 2,811              |                         |                 | 2,811         | 2,220         |
| Repairs and maintenance                                   | 180                |                         |                 | 180           | 889           |
| Sundry expenses                                           | 225                |                         |                 | 225           | 239           |
| <b>Total other expenditure</b>                            | <b>38,660</b>      | <b>-</b>                | <b>-</b>        | <b>38,660</b> | <b>48,437</b> |
| <b>TOTAL EXPENDITURE</b>                                  | <b>57,761</b>      | <b>-</b>                | <b>-</b>        | <b>57,761</b> | <b>67,140</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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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                                    |  |
| (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 500            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>500</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.*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

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

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Bank  
Cash  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 6,287          | 2,756          |
| -              | -              |
| 6,287          | 2,756          |

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.

## Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2023         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (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 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: M. Alam Date: 31/01/2024

Name: 1st Choice Accountants Masood Alam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

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



|                                |  |            |                        |                 |            |
|--------------------------------|--|------------|------------------------|-----------------|------------|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |
| Annual accounts for the period |  |            |                        |                 |            |
| Period start date              |  | 01/04/2022 | To                     | Period end date | 31/03/2023 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Restricted         |              |                 |             | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|--------------|-----------------|-------------|------------------|
|                                                                           |                | Unrestricted funds | income funds | Endowment funds | Total funds |                  |
|                                                                           |                | £<br>F01           | £<br>F02     | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |              |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |              |                 |             |                  |
| Donations                                                                 | S01            | 61,291             | -            | -               | 61,291      | 52,740           |
| Charitable activities                                                     | S02            |                    | -            | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -            | -               | -           | -                |
| Investments                                                               | S04            | -                  | -            |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -            | -               | -           | -                |
| Other                                                                     | S06            |                    | -            | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 61,291             | -            | -               | 61,291      | 52,740           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |              |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |              |                 |             |                  |
| Raising funds                                                             | S08            |                    | -            | -               | -           |                  |
| Charitable activities                                                     | S09            | 38,660             | -            | -               | 38,660      | 48,437           |
| Separate material item of expense                                         | S10            |                    | -            | -               |             |                  |
| Other                                                                     | S11            | 19,101             | -            | -               | 19,101      | 18,703           |
| <b>Total</b>                                                              | S12            | 57,761             | -            | -               | 57,761      | 67,140           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |              |                 |             |                  |
|                                                                           | S13            | 3,531              | -            | -               | 3,531       | (14,401)         |
| Net gains/(losses) on investments                                         | S14            | -                  | -            | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S15            |                    | -            | -               |             |                  |
| <b>Transfers between funds</b>                                            | S16            | -                  | -            | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -            | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -            | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -            | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 3,531              | -            | -               | 3,531       | (14,401)         |
| <b>Reconciliation of funds:</b>                                           |                |                    |              |                 |             |                  |
|                                                                           | S21            | 2,256              |              |                 | 2,256       | 16,656           |
| Total funds brought forward                                               | S21            |                    | -            | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 5,787              | -            | -               | 5,787       | 2,256            |

## Section B Balance sheet

|                                                                 | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year             | Total last year |
|-----------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-----------------------------|-----------------|
|                                                                 |                | £                  | £                       | £               | £                           | £               |
|                                                                 |                | F01                | F02                     | F03             | F04                         | F05             |
| <b>Fixed assets</b>                                             |                |                    |                         |                 |                             |                 |
| Intangible assets (Note 15)                                     | B01            | -                  | -                       | -               | -                           | -               |
| Tangible assets (Note 14)                                       | B02            | -                  | -                       | -               | -                           | -               |
| Heritage assets (Note 16)                                       | B03            | -                  | -                       | -               | -                           | -               |
| Investments (Note 17)                                           | B04            | -                  | -                       | -               | -                           | -               |
| <b>Total fixed assets</b>                                       | B05            | -                  | -                       | -               | -                           | -               |
| <b>Current assets</b>                                           |                |                    |                         |                 |                             |                 |
| Stocks (Note 18)                                                | B06            | -                  | -                       | -               | -                           | -               |
| Debtors (Note 19)                                               | B07            |                    | -                       | -               |                             |                 |
| Investments (Note 17.4)                                         | B08            | -                  | -                       | -               | -                           | -               |
| Cash at bank and in hand (Note 24)                              | B09            | 6,287              | -                       | -               | 6,287                       | 2,756           |
| <b>Total current assets</b>                                     | B10            | 6,287              | -                       | -               | 6,287                       | 2,756           |
| <b>Creditors: amounts falling due within one year</b> (Note 20) | B11            | (500)              | -                       | -               | (500)                       | (500)           |
| <b>Net current assets/(liabilities)</b>                         | B12            | 5,787              | -                       | -               | 5,787                       | 2,256           |
| <b>Total assets less current liabilities</b>                    | B13            | 5,787              | -                       | -               | 5,787                       | 2,256           |
| <b>Creditors: amounts falling due after one year</b> (Note 20)  | B14            | -                  | -                       | -               | -                           |                 |
| Provisions for liabilities                                      | B15            | -                  | -                       | -               | -                           | -               |
| <b>Total net assets or liabilities</b>                          | B16            | 5,787              | -                       | -               | 5,787                       | 2,256           |
| <b>Funds of the Charity</b>                                     |                |                    |                         |                 |                             |                 |
| Endowment funds (Note 27)                                       | B17            | -                  |                         |                 | -                           | -               |
| Restricted income funds (Note 27)                               | B18            |                    | -                       |                 | -                           | -               |
| Unrestricted funds                                              | B19            |                    |                         | -               |                             |                 |
| Revaluation reserve                                             | B20            | 5,787              |                         |                 | 5,787                       | 2,256           |
| <b>Total funds</b>                                              | B21            | 5,787              | -                       | -               | 5,787                       | 2,256           |
| Signed by one or two trustees on behalf of all the trustees     |                |                    |                         |                 |                             |                 |
|                                                                 |                | Signature          | Print Name              |                 | Date of approval dd/mm/yyyy |                 |
|                                                                 |                |                    | A Q Chaudhary           |                 | 31/01/2024                  |                 |
|                                                                 |                |                    |                         |                 |                             |                 |

## 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;

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

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

**1.3 Change of accounting policy**

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

**1.4 Changes to accounting estimates**

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

**1.5 Material prior year errors**

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |
|                                  | They are valued at fair value except where they qualify as basic financial instruments.                                                                                                                                                                                                                                                         | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

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

## Note 3 Analysis of income

|                      |                                                                            | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|----------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| <b>Analysis</b>      |                                                                            |                       |                               |                    |                  |                 |
| <b>Donations</b>     | Donations                                                                  | 61,291                | -                             | -                  | 61,291           | 52,740          |
| <b>and legacies:</b> | Membership fee                                                             | -                     | -                             | -                  | -                | -               |
|                      | Class fee                                                                  | -                     | -                             | -                  | -                | -               |
|                      | General grants provided by government/other charities                      | -                     | -                             | -                  | -                | -               |
|                      | Membership subscriptions and sponsorships which are in substance donations | -                     | -                             | -                  | -                | -               |
|                      | Donated goods, facilities and services                                     | -                     | -                             | -                  | -                | -               |
|                      | Other                                                                      | -                     | -                             | -                  | -                | -               |
|                      | <b>Total</b>                                                               | 61,291                | -                             | -                  | 61,291           | 52,740          |

|                      |  |  |   |   |   |   |
|----------------------|--|--|---|---|---|---|
| <b>Activity Cost</b> |  |  | - | - | - | - |
|                      |  |  |   |   |   |   |
|                      |  |  |   |   |   |   |
|                      |  |  |   |   |   |   |

|                                  |              |   |   |   |   |   |
|----------------------------------|--------------|---|---|---|---|---|
| <b>Other trading activities:</b> |              | - | - | - | - | - |
|                                  |              | - | - | - | - | - |
|                                  |              | - | - | - | - | - |
|                                  | Other        | - | - | - | - | - |
|                                  | <b>Total</b> | - | - | - | - | - |

|                                 |                           |   |   |   |   |   |
|---------------------------------|---------------------------|---|---|---|---|---|
| <b>Income from investments:</b> | Interest income           | - | - | - | - | - |
|                                 | Dividend income           | - | - | - | - | - |
|                                 | Rental and leasing income | - | - | - | - | - |
|                                 | Other                     | - | - | - | - | - |
|                                 | <b>Total</b>              | - | - | - | - | - |

|                                          |              |   |   |   |   |   |
|------------------------------------------|--------------|---|---|---|---|---|
| <b>Separate material item of income:</b> |              | - | - | - | - | - |
|                                          |              | - | - | - | - | - |
|                                          |              | - | - | - | - | - |
|                                          | <b>Total</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>                                                          | - | - | - | - | - |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

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)

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

**Note 6 Analysis of expenditure**

|                                                           | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-----------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
|                                                           |                    |                         |                 | £             | £             |
| <b>Analysis</b>                                           |                    |                         |                 |               |               |
| <b>Expenditure on raising funds:</b>                      |                    |                         |                 |               |               |
| Incurred seeking donations                                | -                  | -                       | -               | -             | -             |
| Incurred seeking legacies                                 | -                  | -                       | -               | -             | -             |
| Incurred seeking grants                                   |                    | -                       | -               | -             |               |
| Fund raising fee                                          |                    | -                       | -               | -             | -             |
| Function Costs                                            |                    | -                       | -               |               |               |
| Equipment hire                                            |                    | -                       | -               |               |               |
| Retreat                                                   |                    | -                       | -               |               | -             |
| Rent collection, property repairs and maintenance charges |                    | -                       | -               | -             |               |
|                                                           | -                  | -                       | -               | -             | -             |
|                                                           | -                  | -                       | -               | -             |               |
| <b>Others</b>                                             |                    |                         |                 |               |               |
| Insurance                                                 |                    | -                       | -               | -             | 697           |
| Stationary                                                | 888                | -                       | -               | 888           | 88            |
| Consultancy                                               | 14,615             |                         |                 | 14,615        | 15,600        |
| Legal and professional                                    | 500                |                         |                 | 500           | 500           |
| Business rates                                            |                    | -                       | -               | -             | 500           |
| Bank charges                                              | 150                | -                       | -               | 150           | 156           |
| Telephone                                                 |                    | -                       | -               | -             | -             |
| Advertising                                               | 2,947              | -                       | -               | 2,947         | 865           |
| Subscription                                              |                    |                         |                 | -             | 295           |
| Sundry expenses                                           |                    | -                       | -               | -             | 3             |
| <b>Total</b>                                              | <b>19,101</b>      | <b>-</b>                | <b>-</b>        | <b>19,101</b> | <b>18,703</b> |
| <b>Charitable Activities</b>                              |                    |                         |                 |               |               |
| Wages                                                     | 26,186             | -                       | -               | 26,186        | 28,199        |
| Rent                                                      | 3,025              | -                       | -               | 3,025         | 5,090         |
| Printing and Stationary                                   | 566                | -                       | -               | 566           | 567           |
| Telephone                                                 | 282                | -                       | -               | 282           | 309           |
| Light and Heat                                            | 796                | -                       | -               | 796           | 777           |
| Fixture & fitting                                         | 600                |                         |                 | 600           | 3,021         |
| Food Expenses                                             | 2,627              |                         |                 | 2,627         | 2,759         |
| Uniform                                                   | 1,362              |                         |                 | 1,362         | 4,367         |
| Text books                                                | 2,811              |                         |                 | 2,811         | 2,220         |
| Repairs and maintenance                                   | 180                |                         |                 | 180           | 889           |
| Sundry expenses                                           | 225                |                         |                 | 225           | 239           |
|                                                           |                    | -                       | -               | -             |               |
| <b>Total other expenditure</b>                            | <b>38,660</b>      | <b>-</b>                | <b>-</b>        | <b>38,660</b> | <b>48,437</b> |
| <b>TOTAL EXPENDITURE</b>                                  | <b>57,761</b>      | <b>-</b>                | <b>-</b>        | <b>57,761</b> | <b>67,140</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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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                                    |  |
| (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 500            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>500</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.*

**Movement in deferred income account**

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

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
 Short term deposits  
 Bank  
 Cash  
 Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 6,287          | 2,756          |
| -              | -              |
| 6,287          | 2,756          |

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.

**SUPERHANDS CHARITY**

England & Wales - Charity number 1152161

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/04/2021 Period start date To 31/03/2022 Period end date

Charity name: Superhands Charity

Charity registration number: 1152161

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | The prime objective will be to help the poor and disadvantaged people by providing them education which in turn will enable them to compete in the job market. |
| 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 | The charity is running five schools providing free education, uniforms, books and a daily cooked meal.                                                         |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | The charity has acknowledged the public benefit guidance and aim to run the charity so it is beneficial to the Public.                                         |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |

|                                 |           |  |
|---------------------------------|-----------|--|
| Contribution made by volunteers | Para 1.38 |  |
| Other                           |           |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The charity operates in areas where there is a lack of school places and high rates of illiteracy.</p> <p>125 new students were admitted, taking the total to 700 children in our five schools. Students are provided with free education, meals, uniform and books. These children would otherwise be unlikely to receive any formal education.</p> <p>Staff salaries and meals expenses increased due to the larger number of students and that in the previous year the schools were not fully open due to Covid lockdowns.</p> <p>Uniforms and books expenses increased due to having more students and that a bulk purchase was not made in the previous year.</p> |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |

|                                              |           |  |
|----------------------------------------------|-----------|--|
| Investment performance<br>against objectives | Para 1.41 |  |
| Other                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                   |
|----------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The bank balance as at 31 March 2022 was £2,755.58.               |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Hold sufficient funds to sustain 2.5 months of operational costs. |
| Amount of reserves held                                                          | Para 1.22 | See above.                                                        |
| Reasons for holding zero reserves                                                | Para 1.22 | N/A                                                               |
| Details of fund materially in deficit                                            | Para 1.24 | There are no funds in deficit.                                    |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties regarding the charity.                 |

## 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 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Trust Deed             |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | Trust                  |
| 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 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 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |            |
|-----------------------------|------------|
| Charity name                | Superhands |
| Other name the charity uses | N/A        |
| Registered charity number   | 1152161    |

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity's principal address | 110 Melton Road, Birmingham , B14 7ES |
|                             |                                       |

### 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  | ABDUL QAYYUM CHAUDHARY | Chairman          |                                   |                                                               |
| 2  | IFTEKHAR AHMAD SIDDIQI | Deputy Chair      |                                   |                                                               |
| 3  | MAQSOOD AKHTAR         | Vice Chair        |                                   |                                                               |
| 4  | MOHSIN SIDDIQUI        | Treasurer         |                                   |                                                               |
| 5  | Zafar Iqbal            | General Secretary |                                   |                                                               |
| 6  | Rizwana Siddiqi        | Trustee           |                                   |                                                               |
| 7  | Ifikhar Ahmad          | Trustee           |                                   |                                                               |
| 8  |                        |                   |                                   |                                                               |
| 9  |                        |                   |                                   |                                                               |
| 10 |                        |                   |                                   |                                                               |
| 11 |                        |                   |                                   |                                                               |
| 12 |                        |                   |                                   |                                                               |
| 13 |                        |                   |                                   |                                                               |
| 14 |                        |                   |                                   |                                                               |
| 15 |                        |                   |                                   |                                                               |
| 16 |                        |                   |                                   |                                                               |
| 17 |                        |                   |                                   |                                                               |
| 18 |                        |                   |                                   |                                                               |
| 19 |                        |                   |                                   |                                                               |
| 20 |                        |                   |                                   |                                                               |

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

|               |  |  |
|---------------|--|--|
| Director name |  |  |
|---------------|--|--|



## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

## Additional information (optional)

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

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

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

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

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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

## Other optional information

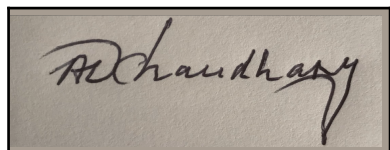
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|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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

Full name(s)

|                        |  |
|------------------------|--|
| Abdul Qayyum Chaudhary |  |
|------------------------|--|

Position (eg  
Secretary, Chair, etc)

|          |  |
|----------|--|
| Chairman |  |
|----------|--|

Date

|         |
|---------|
| 27/1/23 |
|---------|

## Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2022         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention (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 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: M. Alam Date: 31/01/2023

Name: Ist Choice Accountants Masood Alam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

|                  |
|------------------|
| <br><br><br><br> |
|------------------|

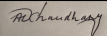


|                                |  |            |                        |                 |            |
|--------------------------------|--|------------|------------------------|-----------------|------------|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |
| Annual accounts for the period |  |            |                        |                 |            |
| Period start date              |  | 01/04/2021 | To                     | Period end date | 31/03/2022 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Restricted         |              |                 |             | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|--------------|-----------------|-------------|------------------|
|                                                                           |                | Unrestricted funds | income funds | Endowment funds | Total funds |                  |
|                                                                           |                | £<br>F01           | £<br>F02     | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |              |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |              |                 |             |                  |
| Donations                                                                 | S01            | 52,740             | -            | -               | 52,740      | 49,798           |
| Charitable activities                                                     | S02            |                    | -            | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -            | -               | -           | -                |
| Investments                                                               | S04            | -                  | -            |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -            | -               | -           | -                |
| Other                                                                     | S06            |                    | -            | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 52,740             | -            | -               | 52,740      | 49,798           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |              |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |              |                 |             |                  |
| Raising funds                                                             | S08            |                    | -            | -               | -           |                  |
| Charitable activities                                                     | S09            | 48,437             | -            | -               | 48,437      | 22,234           |
| Separate material item of expense                                         | S10            |                    | -            | -               |             |                  |
| Other                                                                     | S11            | 18,703             | -            | -               | 18,703      | 17,318           |
| <b>Total</b>                                                              | S12            | 67,140             | -            | -               | 67,140      | 39,552           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |              |                 |             |                  |
|                                                                           | S13            | (14,400)           | -            | -               | (14,400)    | 10,246           |
| Net gains/(losses) on investments                                         | S14            | -                  | -            | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S15            |                    | -            | -               |             |                  |
| <b>Transfers between funds</b>                                            | S16            | -                  | -            | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -            | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -            | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -            | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | (14,400)           | -            | -               | (14,400)    | 10,246           |
| <b>Reconciliation of funds:</b>                                           |                |                    |              |                 |             |                  |
|                                                                           |                | 16,656             |              |                 | 16,656      | 6,410            |
| Total funds brought forward                                               | S21            |                    | -            | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 2,256              | -            | -               | 2,256       | 16,656           |

## Section B Balance sheet

|                                                             |             | Guidance Notes | Unrestricted funds                                                                  | Restricted income funds | Endowment funds | Total this year | Total last year                |
|-------------------------------------------------------------|-------------|----------------|-------------------------------------------------------------------------------------|-------------------------|-----------------|-----------------|--------------------------------|
|                                                             |             |                | £                                                                                   | £                       | £               | £               | £                              |
|                                                             |             |                | F01                                                                                 | F02                     | F03             | F04             | F05                            |
|                                                             |             |                |                                                                                     |                         |                 |                 |                                |
| <b>Fixed assets</b>                                         |             |                |                                                                                     |                         |                 |                 |                                |
| Intangible assets                                           | (Note 15)   | B01            | -                                                                                   | -                       | -               | -               | -                              |
| Tangible assets                                             | (Note 14)   | B02            | -                                                                                   | -                       | -               | -               | -                              |
| Heritage assets                                             | (Note 16)   | B03            | -                                                                                   | -                       | -               | -               | -                              |
| Investments                                                 | (Note 17)   | B04            | -                                                                                   | -                       | -               | -               | -                              |
| <b>Total fixed assets</b>                                   |             | B05            | -                                                                                   | -                       | -               | -               | -                              |
| <b>Current assets</b>                                       |             |                |                                                                                     |                         |                 |                 |                                |
| Stocks                                                      | (Note 18)   | B06            | -                                                                                   | -                       | -               | -               | -                              |
| Debtors                                                     | (Note 19)   | B07            |                                                                                     | -                       | -               |                 |                                |
| Investments                                                 | (Note 17.4) | B08            | -                                                                                   | -                       | -               | -               | -                              |
| Cash at bank and in hand                                    | (Note 24)   | B09            | 2,756                                                                               | -                       | -               | 2,756           | 31,031                         |
| <b>Total current assets</b>                                 |             | B10            | 2,756                                                                               | -                       | -               | 2,756           | 31,031                         |
| <b>Creditors: amounts falling due within one year</b>       |             |                |                                                                                     |                         |                 |                 |                                |
|                                                             | (Note 20)   | B11            | (500)                                                                               | -                       | -               | (500)           | (500)                          |
| <b>Net current assets/(liabilities)</b>                     |             | B12            | 2,256                                                                               | -                       | -               | 2,256           | 30,531                         |
| <b>Total assets less current liabilities</b>                |             | B13            | 2,256                                                                               | -                       | -               | 2,256           | 30,531                         |
| <b>Creditors: amounts falling due after one year</b>        |             |                |                                                                                     |                         |                 |                 |                                |
|                                                             | (Note 20)   | B14            | -                                                                                   | -                       | -               | -               | (13,875)                       |
| Provisions for liabilities                                  |             | B15            | -                                                                                   | -                       | -               | -               | -                              |
| <b>Total net assets or liabilities</b>                      |             | B16            | 2,256                                                                               | -                       | -               | 2,256           | 16,656                         |
| <b>Funds of the Charity</b>                                 |             |                |                                                                                     |                         |                 |                 |                                |
| Endowment funds                                             | (Note 27)   | B17            | -                                                                                   |                         |                 | -               | -                              |
| Restricted income funds                                     | (Note 27)   | B18            |                                                                                     | -                       |                 | -               | -                              |
| Unrestricted funds                                          |             | B19            |                                                                                     |                         | -               |                 |                                |
| Revaluation reserve                                         |             | B20            | 2,256                                                                               |                         |                 | 2,256           | 16,656                         |
| <b>Total funds</b>                                          |             | B21            | 2,256                                                                               | -                       | -               | 2,256           | 16,656                         |
| Signed by one or two trustees on behalf of all the trustees |             |                | Signature                                                                           |                         | Print Name      |                 | Date of approval<br>dd/mm/yyyy |
|                                                             |             |                |  |                         | A Q Chaudhary   |                 | 31/01/2023                     |
|                                                             |             |                |                                                                                     |                         |                 |                 |                                |

## 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;

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

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

## 1.3 Change of accounting policy

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

Yes\*

|   |
|---|
| ✓ |
|   |

No\*

\* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

## 1.4 Changes to accounting estimates

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

Yes\*

|   |
|---|
| ✓ |
|   |

No\*

\* -Tick as appropriate

*Please disclose:*

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

## 1.5 Material prior year errors

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

Yes\*

|   |
|---|
| ✓ |
|   |

No\*

\* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

## 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                |                                                                                                                                                                                                                                                                          |     |    | ✓   |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

|  |                                                                                         |     |    |     |
|--|-----------------------------------------------------------------------------------------|-----|----|-----|
|  | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
|  |                                                                                         |     |    | ✓   |

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

## Note 3

## Analysis of income

|                         |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                |                                                                            |                    |                         |                 | £             | £             |
| Donations and legacies: | Donations                                                                  | 52,740             | -                       | -               | 52,740        | 49,798        |
|                         | Membership fee                                                             | -                  | -                       | -               | -             | -             |
|                         | Class fee                                                                  | -                  | -                       | -               | -             | -             |
|                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                         | Other                                                                      | -                  | -                       | -               | -             | -             |
|                         | <b>Total</b>                                                               | <b>52,740</b>      | <b>-</b>                | <b>-</b>        | <b>52,740</b> | <b>49,798</b> |

|               |  |  |   |   |   |   |
|---------------|--|--|---|---|---|---|
| Activity Cost |  |  | - | - | - | - |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |

|                           |              |          |          |          |          |          |
|---------------------------|--------------|----------|----------|----------|----------|----------|
| Other trading activities: |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           | Other        | -        | -        | -        | -        | -        |
|                           | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                          |                           |          |          |          |          |          |
|--------------------------|---------------------------|----------|----------|----------|----------|----------|
| Income from investments: | Interest income           | -        | -        | -        | -        | -        |
|                          | Dividend income           | -        | -        | -        | -        | -        |
|                          | Rental and leasing income | -        | -        | -        | -        | -        |
|                          | Other                     | -        | -        | -        | -        | -        |
|                          | <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                   |              |          |          |          |          |          |
|-----------------------------------|--------------|----------|----------|----------|----------|----------|
| Separate material item of income: |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|        |                                                                       |          |          |          |          |          |
|--------|-----------------------------------------------------------------------|----------|----------|----------|----------|----------|
| 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                                                                 | -        | -        | -        | -        | -        |
|        | <b>Total</b>                                                          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

## 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)

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

**Note 6 Analysis of expenditure**

|                                                           | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-----------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                                                  |                    |                         |                 | £             | £             |
| <b>Expenditure on raising funds:</b>                      |                    |                         |                 |               |               |
| Incurred seeking donations                                | -                  | -                       | -               | -             | -             |
| Incurred seeking legacies                                 | -                  | -                       | -               | -             | -             |
| Incurred seeking grants                                   | -                  | -                       | -               | -             | -             |
| Fund raising fee                                          | -                  | -                       | -               | -             | -             |
| Function Costs                                            | -                  | -                       | -               | -             | -             |
| Equipment hire                                            | -                  | -                       | -               | -             | -             |
| Retreat                                                   | -                  | -                       | -               | -             | -             |
| Rent collection, property repairs and maintenance charges | -                  | -                       | -               | -             | -             |
|                                                           | -                  | -                       | -               | -             | -             |
|                                                           | -                  | -                       | -               | -             | -             |
| <b>Others</b>                                             |                    |                         |                 |               |               |
| Insurance                                                 | 697                | -                       | -               | 697           | 836           |
| Stationary                                                | 88                 | -                       | -               | 88            | 170           |
| Consultancy                                               | 15,600             | -                       | -               | 15,600        | 14,750        |
| Legal and professional                                    | 500                | -                       | -               | 500           | 500           |
| Business rates                                            | 500                | -                       | -               | 500           | -             |
| Bank charges                                              | 156                | -                       | -               | 156           | 178           |
| Telephone                                                 | -                  | -                       | -               | -             | 146           |
| Advertising                                               | 865                | -                       | -               | 865           | 54            |
| Subscription                                              | 295                | -                       | -               | 295           | 466           |
| Sundry expenses                                           | 3                  | -                       | -               | 3             | 217           |
| <b>Total</b>                                              | <b>18,703</b>      | <b>-</b>                | <b>-</b>        | <b>18,703</b> | <b>17,318</b> |
| <b>Charitable Activities</b>                              |                    |                         |                 |               |               |
| Wages                                                     | 28,199             | -                       | -               | 28,199        | 13,491        |
| Rent                                                      | 5,090              | -                       | -               | 5,090         | 4,376         |
| Printing and Stationary                                   | 567                | -                       | -               | 567           | 206           |
| Telephone                                                 | 309                | -                       | -               | 309           | 227           |
| Light and Heat                                            | 777                | -                       | -               | 777           | 518           |
| Fixture & fitting                                         | 3,021              | -                       | -               | 3,021         | 680           |
| Food Expenses                                             | 2,759              | -                       | -               | 2,759         | 798           |
| Uniform                                                   | 4,367              | -                       | -               | 4,367         | 958           |
| Text books                                                | 2,220              | -                       | -               | 2,220         | 301           |
| Repairs and maintenance                                   | 889                | -                       | -               | 889           | 400           |
| Sundry expenses                                           | 239                | -                       | -               | 239           | 280           |
| <b>Total other expenditure</b>                            | <b>48,437</b>      | <b>-</b>                | <b>-</b>        | <b>48,437</b> | <b>22,234</b> |
| <b>TOTAL EXPENDITURE</b>                                  | <b>67,140</b>      | <b>-</b>                | <b>-</b>        | <b>67,140</b> | <b>39,552</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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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
- (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | 13,875         |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 500            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>500</b>     | <b>-</b>                                     | <b>13,875</b>  |

**20.2 Deferred income**

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

*Please explain the reasons why income is deferred.*

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

**Movement in deferred income account**

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

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Bank  
Cash  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 2,756          | 31,031         |
|                | -              |
| 2,756          | 31,031         |

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.

**SUPERHANDS CHARITY**

England & Wales - Charity number 1152161

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# Accounts

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**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021 Period end date

Charity name: Superhands Charity

Charity registration number: 1152161

## Objectives and Activities

|                                                                                                                                                            | SORP reference     |                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                | Para 1.17          | The prime objective will be to help the poor and disadvantaged people by providing them education which in turn will enable them to compete in the job market. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the | Para 1.17 and 1.19 | The charity is running five schools providing free education, uniforms, books and a daily cooked meal.                                                         |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                               | Para 1.18          | The charity has acknowledged the public benefit guidance and aim to run the charity so it is beneficial to the Public.                                         |

## Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |

|                                 |           |  |
|---------------------------------|-----------|--|
| Contribution made by volunteers | Para 1.38 |  |
| Other                           |           |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The charity operates in areas where there is a lack of school places and high rates of illiteracy.</p> <p>There are over 570 children in our five schools who are provided with free education, meals, uniform and books. These children would otherwise be unlikely to receive any formal education.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |

|       |  |  |
|-------|--|--|
| Other |  |  |
|-------|--|--|

## Financial Review

|                                                                                  |           |                                                                   |
|----------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The bank balance as at 31 March 2021 was £31,031.                 |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Hold sufficient funds to sustain 2.5 months of operational costs. |
| Amount of reserves held                                                          | Para 1.22 | See above. (Greater than 2.5 months costs.)                       |
| Reasons for holding zero reserves                                                | Para 1.22 | N/A                                                               |
| Details of fund materially in deficit                                            | Para 1.24 | There are no funds in deficit.                                    |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties regarding the charity.                 |

### 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 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                  |           |                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------|
| Description of charity's                                                                                                                                         |           |                        |
| Type of governing document<br>(trust deed, royal charter)                                                                                                        | Para 1.25 | Trust Deed             |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                         | Para 1.25 | Trust                  |
| 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 | Para 1.25 | Appointed by 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 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                       |
|-----------------------------|---------------------------------------|
| Charity name                | Superhands                            |
| Other name the charity uses | N/A                                   |
| Registered charity number   | 1152161                               |
| Charity's principal address | 1 Alcester Road, Birmingham , B13 8AR |
|                             |                                       |



### 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  | ABDUL QAYYUM CHAUDHARY | Chairman          |                                   |                                                               |
| 2  | IFTEKHAR AHMAD SIDDIQI | Deputy Chair      |                                   |                                                               |
| 3  | MAQSOOD AKHTAR         | Vice Chair        |                                   |                                                               |
| 4  | MOHSIN SIDDIQUI        | Treasurer         |                                   |                                                               |
| 5  | Zafar Iqbal            | General Secretary |                                   |                                                               |
| 6  | Rizwana Siddiqi        | Trustee           |                                   |                                                               |
| 7  | Ifikhar Ahmad          | Trustee           |                                   |                                                               |
| 8  |                        |                   |                                   |                                                               |
| 9  |                        |                   |                                   |                                                               |
| 10 |                        |                   |                                   |                                                               |
| 11 |                        |                   |                                   |                                                               |
| 12 |                        |                   |                                   |                                                               |
| 13 |                        |                   |                                   |                                                               |
| 14 |                        |                   |                                   |                                                               |
| 15 |                        |                   |                                   |                                                               |
| 16 |                        |                   |                                   |                                                               |
| 17 |                        |                   |                                   |                                                               |
| 18 |                        |                   |                                   |                                                               |
| 19 |                        |                   |                                   |                                                               |
| 20 |                        |                   |                                   |                                                               |

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

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |



## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

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

| Type of adviser | Name | Address |
|-----------------|------|---------|
|-----------------|------|---------|

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

|  |
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|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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

## Other optional information

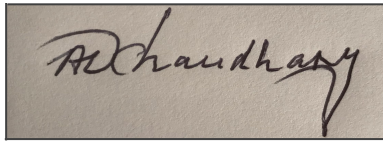
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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

Full name(s)

|                        |  |
|------------------------|--|
| Abdul Qayyum Chaudhary |  |
|------------------------|--|

Position (eg  
Secretary, Chair, etc)

|          |  |
|----------|--|
| Chairman |  |
|----------|--|

Date

|         |
|---------|
| 20/1/22 |
|---------|

## Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2021         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention (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 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: M. Alam Date: 16/12/2021

Name: Ist Choice Accountants Masood Alam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

|  |
|--|
|  |
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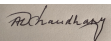


|                                |  |            |                        |                 |            |
|--------------------------------|--|------------|------------------------|-----------------|------------|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |
| Annual accounts for the period |  |            |                        |                 |            |
| Period start date              |  | 01/04/2020 | To                     | Period end date | 31/03/2021 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                | £                  | £                       | £               | £           | £                |
|                                                                           |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations                                                                 | S01            | 49,798             | -                       | -               | 49,798      | 34,603           |
| Charitable activities                                                     | S02            |                    | -                       | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -                       | -               | -           | -                |
| Investments                                                               | S04            | -                  | -                       |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            |                    | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 49,798             | -                       | -               | 49,798      | 34,603           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            |                    | -                       | -               | -           |                  |
| Charitable activities                                                     | S09            | 22,234             | -                       | -               | 22,234      | 33,549           |
| Separate material item of expense                                         | S10            |                    | -                       | -               |             |                  |
| Other                                                                     | S11            | 17,318             | -                       | -               | 17,318      | 10,004           |
| <b>Total</b>                                                              | S12            | 39,552             | -                       | -               | 39,552      | 43,553           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
|                                                                           | S13            | 10,246             | -                       | -               | 10,246      | - 8,950          |
| Net gains/(losses) on investments                                         | S14            | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S15            |                    | -                       | -               |             |                  |
| <b>Transfers between funds</b>                                            | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 10,246             | -                       | -               | 10,246      | - 8,950          |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
|                                                                           |                | 6,410              |                         |                 | 6,410       | 15,360           |
| Total funds brought forward                                               | S21            |                    | -                       | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 16,656             | -                       | -               | 16,656      | 6,410            |

## Section B Balance sheet

|                                                             |             | Guidance Notes                                                                      | Unrestricted funds | Restricted income funds | Endowment funds | Total this year                | Total last year |
|-------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|--------------------------------|-----------------|
|                                                             |             |                                                                                     | £                  | £                       | £               | £                              | £               |
|                                                             |             |                                                                                     | F01                | F02                     | F03             | F04                            | F05             |
|                                                             |             |                                                                                     |                    |                         |                 |                                |                 |
| <b>Fixed assets</b>                                         |             |                                                                                     |                    |                         |                 |                                |                 |
| Intangible assets                                           | (Note 15)   | B01                                                                                 | -                  | -                       | -               | -                              | -               |
| Tangible assets                                             | (Note 14)   | B02                                                                                 | -                  | -                       | -               | -                              | -               |
| Heritage assets                                             | (Note 16)   | B03                                                                                 | -                  | -                       | -               | -                              | -               |
| Investments                                                 | (Note 17)   | B04                                                                                 | -                  | -                       | -               | -                              | -               |
| <b>Total fixed assets</b>                                   |             | B05                                                                                 | -                  | -                       | -               | -                              | -               |
| <b>Current assets</b>                                       |             |                                                                                     |                    |                         |                 |                                |                 |
| Stocks                                                      | (Note 18)   | B06                                                                                 | -                  | -                       | -               | -                              | -               |
| Debtors                                                     | (Note 19)   | B07                                                                                 |                    | -                       | -               |                                |                 |
| Investments                                                 | (Note 17.4) | B08                                                                                 | -                  | -                       | -               | -                              | -               |
| Cash at bank and in hand                                    | (Note 24)   | B09                                                                                 | 31,031             | -                       | -               | 31,031                         | 6,710           |
| <b>Total current assets</b>                                 |             | B10                                                                                 | 31,031             | -                       | -               | 31,031                         | 6,710           |
| <b>Creditors: amounts falling due within one year</b>       |             |                                                                                     |                    |                         |                 |                                |                 |
|                                                             | (Note 20)   | B11                                                                                 | - 500              | -                       | -               | - 500                          | - 300           |
| <b>Net current assets/(liabilities)</b>                     |             | B12                                                                                 | 30,531             | -                       | -               | 30,531                         | 6,410           |
| <b>Total assets less current liabilities</b>                |             | B13                                                                                 | 30,531             | -                       | -               | 30,531                         | 6,410           |
| <b>Creditors: amounts falling due after one year</b>        |             |                                                                                     |                    |                         |                 |                                |                 |
|                                                             | (Note 20)   | B14                                                                                 | - 13,875           | -                       | -               | - 13,875                       | -               |
| <b>Provisions for liabilities</b>                           |             | B15                                                                                 | -                  | -                       | -               | -                              | -               |
| <b>Total net assets or liabilities</b>                      |             | B16                                                                                 | 16,656             | -                       | -               | 16,656                         | 6,410           |
| <b>Funds of the Charity</b>                                 |             |                                                                                     |                    |                         |                 |                                |                 |
| Endowment funds                                             | (Note 27)   | B17                                                                                 | -                  |                         |                 | -                              | -               |
| Restricted income funds                                     | (Note 27)   | B18                                                                                 |                    | -                       |                 | -                              | -               |
| Unrestricted funds                                          |             | B19                                                                                 |                    |                         | -               |                                |                 |
| Revaluation reserve                                         |             | B20                                                                                 | 16,656             |                         |                 | 16,656                         | 6,410           |
| <b>Total funds</b>                                          |             | B21                                                                                 | 16,656             | -                       | -               | 16,656                         | 6,410           |
| Signed by one or two trustees on behalf of all the trustees |             | Signature                                                                           |                    | Print Name              |                 | Date of approval<br>dd/mm/yyyy |                 |
|                                                             |             |  |                    | A Q Chaudhary           |                 | 16/12/2021                     |                 |
|                                                             |             |                                                                                     |                    |                         |                 |                                |                 |

## 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;

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

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

## 1.3 Change of accounting policy

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

## 1.4 Changes to accounting estimates

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

## 1.5 Material prior year errors

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                |                                                                                                                                                                                                                                                                          |     |    | ✓   |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

|  |                                                                                         |     |    |     |
|--|-----------------------------------------------------------------------------------------|-----|----|-----|
|  | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
|  |                                                                                         |     |    | ✓   |

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

## Note 3

## Analysis of income

|                         |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                |                                                                            |                    |                         |                 | £             | £             |
| Donations and legacies: | Donations                                                                  | 49,798             | -                       | -               | 49,798        | 34,603        |
|                         | Membership fee                                                             | -                  | -                       | -               | -             | -             |
|                         | Class fee                                                                  | -                  | -                       | -               | -             | -             |
|                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                         | Other                                                                      | -                  | -                       | -               | -             | -             |
|                         | <b>Total</b>                                                               | <b>49,798</b>      | <b>-</b>                | <b>-</b>        | <b>49,798</b> | <b>34,603</b> |

|               |  |  |   |   |   |   |
|---------------|--|--|---|---|---|---|
| Activity Cost |  |  | - | - | - | - |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |

|                           |              |          |          |          |          |          |
|---------------------------|--------------|----------|----------|----------|----------|----------|
| Other trading activities: |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           | Other        | -        | -        | -        | -        | -        |
|                           | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                          |                           |          |          |          |          |          |
|--------------------------|---------------------------|----------|----------|----------|----------|----------|
| Income from investments: | Interest income           | -        | -        | -        | -        | -        |
|                          | Dividend income           | -        | -        | -        | -        | -        |
|                          | Rental and leasing income | -        | -        | -        | -        | -        |
|                          | Other                     | -        | -        | -        | -        | -        |
|                          | <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                   |              |          |          |          |          |          |
|-----------------------------------|--------------|----------|----------|----------|----------|----------|
| Separate material item of income: |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|        |                                                                       |          |          |          |          |          |
|--------|-----------------------------------------------------------------------|----------|----------|----------|----------|----------|
| 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                                                                 | -        | -        | -        | -        | -        |
|        | <b>Total</b>                                                          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

## 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)

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

**Note 6**                      **Analysis of expenditure**

|                                                              | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|--------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| <b>Analysis</b>                                              |                       |                               |                    |                  |                 |
| <b>Expenditure on raising funds:</b>                         |                       |                               |                    |                  |                 |
| Incurred seeking donations                                   | -                     | -                             | -                  | -                | -               |
| Incurred seeking legacies                                    | -                     | -                             | -                  | -                | -               |
| Incurred seeking grants                                      |                       | -                             | -                  | -                |                 |
| Fund raising fee                                             |                       | -                             | -                  | -                | -               |
| Function Costs                                               |                       | -                             | -                  |                  |                 |
| Equipment hire                                               |                       | -                             | -                  |                  |                 |
| Retreat                                                      |                       | -                             | -                  |                  | -               |
| Rent collection, property repairs and<br>maintenance charges |                       | -                             | -                  | -                |                 |
|                                                              | -                     | -                             | -                  | -                | -               |
|                                                              | -                     | -                             | -                  | -                |                 |
| <b>Others</b>                                                |                       |                               |                    |                  |                 |
| Insurance                                                    | 836                   | -                             | -                  | 836              | 805             |
| Stationary                                                   | 170                   | -                             | -                  | 170              | -               |
| Consultancy                                                  | 14,750                |                               |                    | 14,750           | 7,475           |
| Legal and professional                                       | 500                   |                               |                    | 500              | 300             |
| Admin                                                        |                       | -                             | -                  | -                | 888             |
| Bank charges                                                 | 178                   | -                             | -                  | 178              | 536             |
| Telephone                                                    | 146                   | -                             | -                  | 146              | -               |
| Advertising                                                  | 54                    | -                             | -                  | 54               | -               |
| Subscription                                                 | 466                   |                               |                    | 466              |                 |
| Sundry expenses                                              | 217                   | -                             | -                  | 217              | -               |
| <b>Total</b>                                                 | <b>17,318</b>         | <b>-</b>                      | <b>-</b>           | <b>17,318</b>    | <b>10,004</b>   |
| <b>Charitable Activities</b>                                 |                       |                               |                    |                  |                 |
| Wages                                                        | 13,491                | -                             | -                  | 13,491           | 17,864          |
| Rent                                                         | 4,376                 | -                             | -                  | 4,376            | 5,069           |
| Printing and Stationary                                      | 206                   | -                             | -                  | 206              | 539             |
| Telephone                                                    | 227                   | -                             | -                  | 227              | 261             |
| Light and Heat                                               | 518                   | -                             | -                  | 518              | 741             |
| Fixture & fitting                                            | 680                   |                               |                    | 680              | -               |
| Annual Functions                                             |                       |                               |                    | -                | 472             |
| Food Expenses                                                | 798                   |                               |                    | 798              | 3,681           |
| Uniform                                                      | 958                   |                               |                    | 958              | 2,463           |
| Text books                                                   | 301                   |                               |                    | 301              | 2,459           |
| Repairs and maintenance                                      | 400                   |                               |                    | 400              | -               |
| Sundry expenses                                              | 280                   |                               |                    | 280              | -               |
| <b>Total other expenditure</b>                               | <b>22,234</b>         | <b>-</b>                      | <b>-</b>           | <b>22,234</b>    | <b>33,549</b>   |
| <b>TOTAL EXPENDITURE</b>                                     | <b>39,552</b>         | <b>-</b>                      | <b>-</b>           | <b>39,552</b>    | <b>43,553</b>   |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant<br>funding<br>of<br>activities | Support<br>Costs | Total this<br>year | Total<br>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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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                                    |  |
| (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | 13,875                                       | -              |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 300            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>300</b>     | <b>13,875</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.*

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

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

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Bank  
Cash  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 31,031         | 6,710          |
|                | -              |
| 31,031         | 6,710          |

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.

## Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

### Section A Independent Examiner's Report

|                                    |                    |                     |         |
|------------------------------------|--------------------|---------------------|---------|
| Report to the trustees/ members of | Superhands Charity |                     |         |
| On accounts for the year ended     | 31/03/2021         | Charity no (if any) | 1152161 |
| Set out on pages                   | 1 to 11            |                     |         |

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [ ] if not applicable.

It is my responsibility to:

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention (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 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: M. Alam Date: 16/12/2021

Name: Ist Choice Accountants Masood Alam

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

Address: 94 Grove Lane  
Handsworth Birmingham  
B21 9HA

### 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 brief details of any items that the examiner wishes to disclose

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



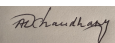
**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

|                                |  |            |                        |                 |            |
|--------------------------------|--|------------|------------------------|-----------------|------------|
| Superhands Charity             |  |            | Charity No<br>(if any) |                 | 1152161    |
| Annual accounts for the period |  |            |                        |                 |            |
| Period start date              |  | 01/04/2020 | To                     | Period end date | 31/03/2021 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                | £                  | £                       | £               | £           | £                |
|                                                                           |                | F01                | F02                     | F03             | F04         | F05              |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations                                                                 | S01            | 49,798             | -                       | -               | 49,798      | 34,603           |
| Charitable activities                                                     | S02            |                    | -                       | -               | -           |                  |
| Other trading activities                                                  | S03            | -                  | -                       | -               | -           | -                |
| Investments                                                               | S04            | -                  | -                       |                 | -           | -                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            |                    | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 49,798             | -                       | -               | 49,798      | 34,603           |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            |                    | -                       | -               | -           |                  |
| Charitable activities                                                     | S09            | 22,234             | -                       | -               | 22,234      | 33,549           |
| Separate material item of expense                                         | S10            |                    | -                       | -               |             |                  |
| Other                                                                     | S11            | 17,318             | -                       | -               | 17,318      | 10,004           |
| <b>Total</b>                                                              | S12            | 39,552             | -                       | -               | 39,552      | 43,553           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
|                                                                           | S13            | 10,246             | -                       | -               | 10,246      | - 8,950          |
| Net gains/(losses) on investments                                         | S14            | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                       | S15            |                    | -                       | -               |             |                  |
| <b>Transfers between funds</b>                                            | S16            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 10,246             | -                       | -               | 10,246      | - 8,950          |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
|                                                                           |                | 6,410              |                         |                 | 6,410       | 15,360           |
| Total funds brought forward                                               | S21            |                    | -                       | -               |             |                  |
| <b>Total funds carried forward</b>                                        | S22            | 16,656             | -                       | -               | 16,656      | 6,410            |

## Section B Balance sheet

|                                                             |             | Guidance Notes | Unrestricted funds                                                                  | Restricted income funds | Endowment funds | Total this year | Total last year                |  |
|-------------------------------------------------------------|-------------|----------------|-------------------------------------------------------------------------------------|-------------------------|-----------------|-----------------|--------------------------------|--|
|                                                             |             |                | £                                                                                   | £                       | £               | £               |                                |  |
|                                                             |             |                | F01                                                                                 | F02                     | F03             | F04             | F05                            |  |
|                                                             |             |                |                                                                                     |                         |                 |                 |                                |  |
| <b>Fixed assets</b>                                         |             |                |                                                                                     |                         |                 |                 |                                |  |
| Intangible assets                                           | (Note 15)   | B01            | -                                                                                   | -                       | -               | -               | -                              |  |
| Tangible assets                                             | (Note 14)   | B02            | -                                                                                   | -                       | -               | -               | -                              |  |
| Heritage assets                                             | (Note 16)   | B03            | -                                                                                   | -                       | -               | -               | -                              |  |
| Investments                                                 | (Note 17)   | B04            | -                                                                                   | -                       | -               | -               | -                              |  |
| <b>Total fixed assets</b>                                   |             | B05            | -                                                                                   | -                       | -               | -               | -                              |  |
| <b>Current assets</b>                                       |             |                |                                                                                     |                         |                 |                 |                                |  |
| Stocks                                                      | (Note 18)   | B06            | -                                                                                   | -                       | -               | -               | -                              |  |
| Debtors                                                     | (Note 19)   | B07            |                                                                                     | -                       | -               |                 |                                |  |
| Investments                                                 | (Note 17.4) | B08            | -                                                                                   | -                       | -               | -               | -                              |  |
| Cash at bank and in hand                                    | (Note 24)   | B09            | 31,031                                                                              | -                       | -               | 31,031          | 6,710                          |  |
| <b>Total current assets</b>                                 |             | B10            | 31,031                                                                              | -                       | -               | 31,031          | 6,710                          |  |
| <b>Creditors: amounts falling due within one year</b>       |             |                |                                                                                     |                         |                 |                 |                                |  |
|                                                             | (Note 20)   | B11            | - 500                                                                               | -                       | -               | - 500           | - 300                          |  |
| <b>Net current assets/(liabilities)</b>                     |             | B12            | 30,531                                                                              | -                       | -               | 30,531          | 6,410                          |  |
| <b>Total assets less current liabilities</b>                |             | B13            | 30,531                                                                              | -                       | -               | 30,531          | 6,410                          |  |
| <b>Creditors: amounts falling due after one year</b>        |             |                |                                                                                     |                         |                 |                 |                                |  |
|                                                             | (Note 20)   | B14            | - 13,875                                                                            | -                       | -               | - 13,875        | -                              |  |
| <b>Provisions for liabilities</b>                           |             | B15            | -                                                                                   | -                       | -               | -               | -                              |  |
| <b>Total net assets or liabilities</b>                      |             | B16            | 16,656                                                                              | -                       | -               | 16,656          | 6,410                          |  |
| <b>Funds of the Charity</b>                                 |             |                |                                                                                     |                         |                 |                 |                                |  |
| Endowment funds                                             | (Note 27)   | B17            | -                                                                                   |                         |                 | -               | -                              |  |
| Restricted income funds                                     | (Note 27)   | B18            |                                                                                     | -                       |                 | -               | -                              |  |
| Unrestricted funds                                          |             | B19            |                                                                                     |                         | -               |                 |                                |  |
| Revaluation reserve                                         |             | B20            | 16,656                                                                              |                         |                 | 16,656          | 6,410                          |  |
| <b>Total funds</b>                                          |             | B21            | 16,656                                                                              | -                       | -               | 16,656          | 6,410                          |  |
| Signed by one or two trustees on behalf of all the trustees |             |                | Signature                                                                           |                         | Print Name      |                 | Date of approval<br>dd/mm/yyyy |  |
|                                                             |             |                |  |                         | A Q Chaudhary   |                 | 16/12/2021                     |  |
|                                                             |             |                |                                                                                     |                         |                 |                 |                                |  |

## 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;

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

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

## 1.3 Change of accounting policy

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

|                                                                                                                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <i>(i) the nature of the change in accounting policy;</i>                                                                                                                                                                     |  |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>                                                                                                      |  |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> |  |

## 1.4 Changes to accounting estimates

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

## 1.5 Material prior year errors

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

Yes\* 

|   |
|---|
| ✓ |
|---|

 No\* 

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

 \* -Tick as appropriate

*Please disclose:*

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

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Offsetting</b>                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Legacies</b>                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>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. | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Tax reclaims on donations and gifts</b>               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                              | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                            | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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'.                                                                                                         | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                   | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Donated services and facilities</b>                   | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                 | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | 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.                                                                                                                                                                                                                                                                                                                                                                                    | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Yes                                                      | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/a                                                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/>                                                                                                                                                                |     |    |     |                                     |                          |                                     |
| <b>Volunteer help</b>                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                               | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from interest, royalties and dividends</b>     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
| <b>Income from membership subscriptions</b>              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |
|                                                          | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                | <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> | 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"/>                                                                                                                                                     |     |    |     |                                     |                          |                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                               |                                     |                          |                                     |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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.                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                   | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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.                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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 <input type="text"/>                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                      | The depreciation rates and methods used are disclosed in note 9.2.                                                                                                                                                                                                                                                                            |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                       | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5                                                                           | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                               | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | They are valued at cost.                                                                                                                                                                                                                                                                                                                      | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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. | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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                                                                                                                                                                             | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                      |                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                      | 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 type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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 |
|                |                                                                                                                                                                                                                                                                          |     |    | ✓   |

|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    |     |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| <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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
|                                  |                                                                                                                                                                                                                                                                                                                                                 |     |    | ✓   |

|  |                                                                                         |     |    |     |
|--|-----------------------------------------------------------------------------------------|-----|----|-----|
|  | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
|  |                                                                                         |     |    | ✓   |

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

## Note 3

## Analysis of income

|                         |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds   | Prior year    |
|-------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|---------------|---------------|
| Analysis                |                                                                            |                    |                         |                 | £             | £             |
| Donations and legacies: | Donations                                                                  | 49,798             | -                       | -               | 49,798        | 34,603        |
|                         | Membership fee                                                             | -                  | -                       | -               | -             | -             |
|                         | Class fee                                                                  | -                  | -                       | -               | -             | -             |
|                         | General grants provided by government/other charities                      | -                  | -                       | -               | -             | -             |
|                         | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -             | -             |
|                         | Donated goods, facilities and services                                     | -                  | -                       | -               | -             | -             |
|                         | Other                                                                      | -                  | -                       | -               | -             | -             |
|                         | <b>Total</b>                                                               | <b>49,798</b>      | <b>-</b>                | <b>-</b>        | <b>49,798</b> | <b>34,603</b> |

|               |  |  |   |   |   |   |
|---------------|--|--|---|---|---|---|
| Activity Cost |  |  | - | - | - | - |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |
|               |  |  |   |   |   |   |

|                           |              |          |          |          |          |          |
|---------------------------|--------------|----------|----------|----------|----------|----------|
| Other trading activities: |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           |              | -        | -        | -        | -        | -        |
|                           | Other        | -        | -        | -        | -        | -        |
|                           | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                          |                           |          |          |          |          |          |
|--------------------------|---------------------------|----------|----------|----------|----------|----------|
| Income from investments: | Interest income           | -        | -        | -        | -        | -        |
|                          | Dividend income           | -        | -        | -        | -        | -        |
|                          | Rental and leasing income | -        | -        | -        | -        | -        |
|                          | Other                     | -        | -        | -        | -        | -        |
|                          | <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                   |              |          |          |          |          |          |
|-----------------------------------|--------------|----------|----------|----------|----------|----------|
| Separate material item of income: |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   |              | -        | -        | -        | -        | -        |
|                                   | <b>Total</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|        |                                                                       |          |          |          |          |          |
|--------|-----------------------------------------------------------------------|----------|----------|----------|----------|----------|
| 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                                                                 | -        | -        | -        | -        | -        |
|        | <b>Total</b>                                                          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                     |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| <b>TOTAL INCOME</b> |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|

## 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)

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

**Note 6**                      **Analysis of expenditure**

|                                                           | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| <b>Analysis</b>                                           |                       |                               |                    |                  |                 |
| <b>Expenditure on raising funds:</b>                      |                       |                               |                    |                  |                 |
| Incurred seeking donations                                | -                     | -                             | -                  | -                | -               |
| Incurred seeking legacies                                 | -                     | -                             | -                  | -                | -               |
| Incurred seeking grants                                   |                       | -                             | -                  | -                |                 |
| Fund raising fee                                          |                       | -                             | -                  | -                | -               |
| Function Costs                                            |                       | -                             | -                  |                  |                 |
| Equipment hire                                            |                       | -                             | -                  |                  |                 |
| Retreat                                                   |                       | -                             | -                  |                  | -               |
| Rent collection, property repairs and maintenance charges |                       | -                             | -                  | -                |                 |
|                                                           | -                     | -                             | -                  | -                | -               |
|                                                           | -                     | -                             | -                  | -                |                 |
| <b>Others</b>                                             |                       |                               |                    |                  |                 |
| Insurance                                                 | 836                   | -                             | -                  | 836              | 805             |
| Stationary                                                | 170                   | -                             | -                  | 170              | -               |
| Consultancy                                               | 14,750                |                               |                    | 14,750           | 7,475           |
| Legal and professional                                    | 500                   |                               |                    | 500              | 300             |
| Admin                                                     |                       | -                             | -                  | -                | 888             |
| Bank charges                                              | 178                   | -                             | -                  | 178              | 536             |
| Telephone                                                 | 146                   | -                             | -                  | 146              | -               |
| Advertising                                               | 54                    | -                             | -                  | 54               | -               |
| Subscription                                              | 466                   |                               |                    | 466              |                 |
| Sundry expenses                                           | 217                   | -                             | -                  | 217              | -               |
| <b>Total</b>                                              | <b>17,318</b>         | <b>-</b>                      | <b>-</b>           | <b>17,318</b>    | <b>10,004</b>   |
| <b>Charitable Activities</b>                              |                       |                               |                    |                  |                 |
| Wages                                                     | 13,491                | -                             | -                  | 13,491           | 17,864          |
| Rent                                                      | 4,376                 | -                             | -                  | 4,376            | 5,069           |
| Printing and Stationary                                   | 206                   | -                             | -                  | 206              | 539             |
| Telephone                                                 | 227                   | -                             | -                  | 227              | 261             |
| Light and Heat                                            | 518                   | -                             | -                  | 518              | 741             |
| Fixture & fitting                                         | 680                   |                               |                    | 680              | -               |
| Annual Functions                                          |                       |                               |                    | -                | 472             |
| Food Expenses                                             | 798                   |                               |                    | 798              | 3,681           |
| Uniform                                                   | 958                   |                               |                    | 958              | 2,463           |
| Text books                                                | 301                   |                               |                    | 301              | 2,459           |
| Repairs and maintenance                                   | 400                   |                               |                    | 400              | -               |
| Sundry expenses                                           | 280                   |                               |                    | 280              | -               |
|                                                           |                       | -                             | -                  | -                |                 |
| <b>Total other expenditure</b>                            | <b>22,234</b>         | <b>-</b>                      | <b>-</b>           | <b>22,234</b>    | <b>33,549</b>   |
| <b>TOTAL EXPENDITURE</b>                                  | <b>39,552</b>         | <b>-</b>                      | <b>-</b>           | <b>39,552</b>    | <b>43,553</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)

**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**

| **Basis                  | SL or RB | 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                | -        | -        | -        | -        | -        |                                                 |
| 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                                    |  |
| (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

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

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

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

**Note 20**                      **Creditors and accruals**

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

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | 13,875                                       | -              |
| Other Loan-QH                                                            |                                     |                |                                              |                |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 500                                 | 300            | -                                            | -              |
| Taxation and social security                                             |                                     |                |                                              |                |
| Other creditors                                                          |                                     |                |                                              |                |
| <b>Total</b>                                                             | <b>500</b>                          | <b>300</b>     | <b>13,875</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.*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

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

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Bank  
Cash  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 31,031         | 6,710          |
|                | -              |
| 31,031         | 6,710          |

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.