

# THE TOP CHARITY LIMITED

England & Wales - Charity number 1155742

## Details

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Other names	THE TOP CHARITY
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08871215</a>
Registered	2014-02-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Top Cash Back Temeraire House Nelson Court Staffordshire Technology Park Stafford ST18 0WQ
Phone	01785503121
Email	<a href="mailto:peter@topcashback.co.uk">peter@topcashback.co.uk</a>

## Activities

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**Objects:** THE CHARITYS OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:- THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, CHARITIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED.- THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID TO SUCH PERSONS AND/OR CHARITIES AND ORGANISATIONS WORKING TO RELIEVE THE SAME.- THE PREVENTION OR RELIEF OF POVERTY BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.- TO ASSIST IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT ANY CHARITY REGISTERED IN ENGLAND AND WALES WHOSE AIMS INCLUDE ADVANCING EDUCATION OF PERSONS BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH LEISURE TIME ACTIVITIES.

**Activities:** The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members. The charity has also adopted

Shropshire, Staffordshire & Cheshire Blood Bikes as its main charity for a period of no less than 12 months. Various fund raising events are organised throughout this period and donations collected are paid.

## Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, 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, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Staffordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£172,234	£139,428	-	-
2023-12-31	£143,463	£142,729	-	-
2022-12-31	£41,879	£24,358	-	-
2021-12-31	£22,938	£23,175	-	-
2020-12-31	£38,689	£44,070	-	-

## Trustees

Name	Role	Appointed
OLIVER MURRAY RAGG	Chair	2013-07-17
MICHAEL EMILE TOMKINS		2013-07-17
PETER AMISON		2013-07-17

**THE TOP CHARITY LIMITED**

England & Wales - Charity number 1155742

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# Accounts

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Company registration number: 08871215  
Charity registration number: 1155742

## **The Top Charity Limited**

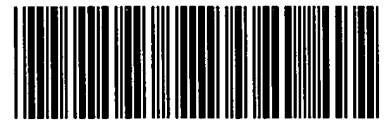
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

TUESDAY



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30/09/2025

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COMPANIES HOUSE

# **The Top Charity Limited**

## **Contents**

<b>Trustees' report</b>	<b>1 to 3</b>
<b>Accountant's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 15</b>

# **The Top Charity Limited**

## **Trustees' Report**

The Trustees, who are directors for the purpose of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

### **Reference and Administrative Details**

#### **Trustees**

O M Ragg  
M E Tomkins  
P Amison

#### **Secretary**

P Amison

#### **Principal office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Registered Office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Company Registration Number**

08871215

#### **Charity Registration Number**

1155742

#### **Accountant**

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke On Trent  
Staffordshire  
ST4 2RW

# **The Top Charity Limited**

## **Trustees' Report (cont...)**

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

#### **Nature of governing document**

The charity is constituted as a company limited by guarantee by its Memorandum and Articles of Association. It is a charity registered with the Charities Commission.

As set out in the Articles of Association, trustees are nominated for election at the Annual General Meeting (AGM) of the charity by existing trustees and members. The Board of Trustees nominates the Chairperson of the trustees.

At the AGM, one third of the Board must resign on rotation. A retiring trustee is eligible for re-election.

#### **Objectives and activities**

As set out in the Memorandum of Association, the object of the charity is:

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, charities, organisations and/or countries affected;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons and/or charities and organisations working to relieve the same;
- The prevention or relief of poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- To assist in such ways as the charity trustees think fit any charity registered in England and Wales whose aims include advancing education of persons by developing their mental, physical and moral capabilities through leisure time activities.

#### **Public benefit**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members.

The charity has adopted The Money Charity as their main charity in 2024.

#### **Reserves policy**

During the year, the trustees reviewed their reserves in line with Charity Commission Guidelines. At the year end, reserves amounted to £54,668 all of which are held for future charitable grants.

#### **Achievements in the year**

During the year, the charity has generated income from donations and legacies of £172,234 (2023 - £143,463) via Topcashback Limited's members and employees. Of this, grants of £139,412 (2023 - £142,521) have been made in line with the charity's objectives.

**The Top Charity Limited**  
**Trustees' Report (cont ...)**

**Plans for the future**

The charity aims to continue generating funds from Topcashback Limited's members and employees and using these donations to fund grants to various charities in line with the charity's objectives.

**Statement of Trustees' Responsibilities**  
**Trustees' Responsibilities in relation to the financial statements**

The trustees (who are also the directors of The Top Charity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

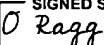
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SIGNED SECURELY  
29/09/2025  
29/09/2025 at 3:46:56 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY  
  
29/09/2025 at 3:46:56 PM UTC

O M Ragg  
Trustee

## The Top Charity Limited

### Chartered Accountant's report to the trustees on the unaudited accounts of The Top Charity Limited

In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2024 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

SIGNED SECURELY  
*Howsons*  
29/09/2025 at 3:27:32 PM UTC

.....  
Howsons  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

SIGNED SECURELY  
29/09/2025  
Date: 29/09/2025 at 3:27:32 PM UTC

## The Top Charity Limited

### Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	2,043	170,191	172,234	143,463
Investment income	4	-	-	-	-
<b>Total Income</b>		<b>2,043</b>	<b>170,191</b>	<b>172,234</b>	<b>143,463</b>
<b>Expenditure on:</b>					
Charitable activities	5	75	139,353	139,428	142,729
<b>Total expenditure</b>		<b>75</b>	<b>139,353</b>	<b>139,428</b>	<b>142,729</b>
<b>Net income/ (expenditure)</b>		<b>1,968</b>	<b>30,838</b>	<b>32,806</b>	<b>734</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,968</b>	<b>30,838</b>	<b>32,806</b>	<b>734</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		7,356	14,506	21,862	21,128
Total funds carried forward	8	9,324	45,344	54,668	21,862

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 8.

**The Top Charity Limited**  
**(Registration number: 08871215)**

**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors		-	15,000
Cash at bank and in hand		54,668	6,862
		54,668	21,862
<b>Current liabilities</b>			
Accruals		-	-
		-	-
<b>Net current assets</b>		54,668	21,862
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		45,344	14,506
<b>Unrestricted funds</b>			
Unrestricted funds		9,324	7,356
Revaluation reserve		-	-
		9,324	7,356
<b>Total unrestricted funds</b>		9,324	7,356
<b>Total funds</b>	8	54,668	21,862

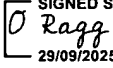
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 29/09/2025 and signed on their behalf by:

29/09/2025 at 3:46:56 PM UTC  
 SIGNED SECURELY  
  
 29/09/2025 at 3:46:56 PM UTC  
 .....  
 O M Ragg  
 Trustee

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The company was incorporated in England and Wales and is registered as number 08871215. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

The Top Charity Limited meets the definition of a public benefit entity under FRS 102. Assets are liabilities and initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 2 Accounting policies (cont...)

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meeting and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 2 Accounting policies (cont...)

#### Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

#### Staff costs and Trustees remuneration

There were no staff costs incurred during the year and no remuneration or expenses have been paid to the Trustees in the year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and legacies; Donations from individuals	2,043	170,191	172,234	143,463

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Investment income

	Unrestricted funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Other investment income	-	-	-	-

#### 5 Expenditure on charitable activities

	Unrestricted funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grant funding of activities	59	139,353	139,412	142,521
Governance costs - bank charges	16	-	16	208
	<u>75</u>	<u>139,353</u>	<u>139,428</u>	<u>142,729</u>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 6 Grant-making

Below are grants made to institutions by the Charity

Name of institution	Activity	Restricted	
		2024	2023
		£	£
100 Black Men	Leading youth development in black communities.	-	151
Action Aid	International charity working with the poorest women and girls in the world.	-	235
Action for Kids Charitable Trust	Life saving medical research for children.	117	243
ADHD and Autism	Provide advice and support to empower anyone with a mental health problem.	356	559
Against Breast Cancer	Research and treatment for breast cancer.	121	232
Age UK	Help older people live their lives free from poverty, isolation and neglect.	283	600
Alder Hey Childrens Charity	Life saving medical research for children.	167	288
All Dogs Matter	Dog rescuing and rehoming.	262	723
Alzheimer's Research UK	Care and research for people with dementia and their carers.	484	802
Alzheimer's Society	Care and research for people with dementia and their carers.	185	411
Andy's Man Club Ltd	Mens suicide prevention charity.	426	274
Animals Asia Foundation	Ending bear bile farming and improving welfare of animals across Asia.	-	256
Animals in distress	Animal care and rehoming.	194	202
Anxiety UK	Provides support and resources for people suffering from anxiety.	-	139
Arc	Provides information and support to parents who receive challenging scan results.	-	118
Autism Together	Supporting individuals with autism.	129	-
Bamardo's	Care for vulnerable children and young people.	129	339
Battersea Dogs and Cats Home	Operation of rehoming centres for cats and dogs.	213	355
BBC Children In Need	Public fundraising to provide financial support to childrens charities.	191	306
Beating Bowel Cancer	Save lives and improve the quality of life of everyone affected by bowel cancer.	281	344
Breast Cancer Care	Research and treatment for breast cancer.	450	259
British Red Cross	Provide the people, equipment, space and resources to support those affected by crisis.	878	10,807
British-Ukrainian Aid	Supporting people suffering from the war and humanitarian crisis in Ukraine.	-	3,428
CAFOD	Catholic aid for fighting poverty.	158	206
Cancer Research UK	Research into cures for cancer.	2,090	2,736
Cash for Kids	Supports children and young people affected by poverty, abuse, neglect and life limiting illness.	-	156
Cats Protection	UK's leading car welfare charity.	401	853
Chernobyl Childrens Lifeline	Helping the children of Ukraine and their families.	-	128
Children's Hospice Association Scotland	Provides hospice services for children and young people with life-shortening conditions.	-	112
Christian Aid	Faith based organisation working towards ending poverty and injustice.	-	114
Christians Against Poverty	Specialising in debt counselling for people in financial difficulty.	190	411
Community Foundation	Dedicated to improving the lives of people in local areas.	37,500	-
Creative PA Services	Providing personal assistant support to those in need.	250	-
Crisis UK	Provide help so that people can rebuild their lives out of homelessness for good.	354	527
DEC	Helping to aid agencies providing relief after disasters abroad.	25,000	14,505
Dementia UK	Support and care for sufferers of dementia.	217	345

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 6 Grant-making (cont...)

Diabetes UK	Support and care for sufferers of diabetes.	113	216
Disasters Emergency Committee	Launch fundraising appeals to UK public.	1,750	2,941
Dogs Trust	Operation of rehoming centres for dogs.	490	869
Edinburgh Dog and Cat Home	Providing every dog and cat the best level of care possible.	-	229
Go Fund Me - Georgia Skiing appeal	Online fundraising platform.	300	-
Go Fund Me - Melody Cancer appeal	Online fundraising platform.	250	-
Great Ormond Street Childrens Charity	Delivering better care to children by funding vital life saving equipment.	281	397
Guide Dogs	Training and allocation of assistance dogs for the disabled.	-	271
Heart Research UK	Fund medical research into the prevention, treatment and curing of heart disease.	-	118
Help for Heroes	Lifelong support for armed forces and their families.	-	156
International Rescue Committee	Helping people affected by war, conflict and natural disasters around the world.	-	139
Islamic Relief UK	Improve access to water, hygiene and sanitation to the world's poorest people.	404	431
Katherine House Hospice	Provides care and support to individuals affected by life shortening conditions.	116	-
Kidney Research UK	Funds research that focuses on the prevention, treatment and management of kidney disease.	-	173
Lions Club of Ultioxeter	The club focuses on various community service projects.	200	-
Little Downham Youth club	Offering a place for young people to socialise and have fun.	200	-
London Football Association	Club grant funding	-	5,000
Macmillan Cancer Support	Support for families with members suffering from cancer.	751	820
Manchester & Cheshire Dogs Home	Caring for and rehoming Manchesters unloved and unwanted dogs.	-	122
Medecins Sans Frontieres	Provide and promote medical relief.	196	-
MIND	Provide advice and support to empower anyone with a mental health problem.	221	481
MND Association	Improving access to care and research for those people affected by motor neurone disease.	357	235
Multiple Sclerosis Society	Funding of research and support for those affected by MS.	114	414
Muslim Aid	Working with various communities to improve the lives of others in need.	-	392
NSPCC	Prevention of child cruelty.	127	599
Oxfam GB	Global movement of millions of people working to end poverty.	512	302
Papyrus	Suicide prevention services.	150	184
Parkinsons Disease Society	Support and research into finding a cure for parkinsons.	-	353
PDSA	Animal care and re homing	256	368
Penkridge Rugby Club	To provide rugby opportunities for children.	250	-
Prostate Cancer UK	Funding research to stop prostate cancer killing men.	246	308
RNLI	Largest charity that saves lives at sea around the coasts of the UK.	200	181
RSPCA	Working to improve the welfare of all animals.	252	398
Safe Haven for Donkeys	Providing life long care to unwanted and abused donkeys.	153	157
Salvation Army	Supporting people through christian principles.	108	161
Samaritans	Tackling suicide together.	-	394
Shelter	Provide support and care for homeless families.	371	617
Shelterbox	Provide support and care for homeless families.	174	-
Smile Train UK	Funding cleft treatment for babies worldwide.	253	-
St Catherines Hospice	Provides care and support to individuals affected by life shortening conditions.	250	-
Stafford netball club	To provide netball opportunities for children.	300	-
Staffordshire womens aid	Provides support and services to woman and children affected by domestic and sexual violence.	100	-
Stone Old Alleynians Football Club	To provide football opportunities for children.	200	-
Tearfund	Tackle poverty through sustainable development, responding to disasters and challenging injustice.	-	282

The Top Charity Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Grant-making (cont...)

The British Red Cross	Helping people in crisis, the worlds emergency responders.	-	265
The Brook Hospital for Animals	Directly helping horses, donkeys and mules.	-	127
The Community Foundation	Enabling people and businesses to support vital causes across North East England.	-	33,000
The Donkey Sanctuary	Devoted to the welfare of donkeys.	-	242
The Money Charity	Providing money management skills for young people.	50,000	36,532
The Royal British Legion	Provides financial, social and emotional support to members and veterans of the british armed forces.	1,000	-
The Scottish SPCA	Authorised to enforce the Animal Health and Welfare (Scotland) Act 2006.	190	311
The Trussell Trust	Working to stop UK hunger and poverty.	217	577
Tommy's	Providing support for UK baby loss and pregnancy.	100	-
UK Veterans Hearing foundation	Supporting veterans who suffer from hearing loss and associated Tinnitus.	1,000	-
Valencia Appeal	Providing support and relief to those affected by flooding.	600	-
Water Aid	Improve access to water, hygiene and sanitation to the world's poorest people.	128	520
WWF	Wildemess preservation and the reduction of human impact on the environment.	-	144
Young Minds Trust	Providing support for young people's mental health.	-	214
Other institutions - Grants below £100 Total		5,438	8,499
		<b>139,353</b>	<b>139,304</b>

Name of institutuion	Activity	Unrestricted	
		2024	2023
		£	£
Breast Cancer	Research and treatment for breast cancer.	59	-
Movember	Providing support for men's health.	-	1,806
The Shaw Education trust	Providing a helping hand to needy and jobless people.	-	200
It Gets Better	Intemational movement which envisions a world where all LGBTQ+ youth are free to live equally.	-	211
Parkinsons	Support and research into finding a cure for parkinsons.	-	250
Cancer Research	Research into cures for cancer.	-	300
Alzheimer Society	Care and research for people with dementia and their carers.	-	250
White Star Community Football Club	To provide football oppurtunities for children.	-	200
		<b>59</b>	<b>3,217</b>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 7 Fixed Asset Investments

The market value of these investments is £Nil (2023- £Nil)

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	County of incorporation	Holding	Proportion of voting rights and shares held	Princial activity
<b>Associates</b>				
Top Media Limited	UK	Ordinary Shares	25%	Dormant (holding company)
Topcashback (India) Private Limited	India	Ordinary Shares	25%	Advertising and e-commerce revenue sharing

The holding in Topcashback (India) Private Limited is indirectly held through Top Media Limited.

#### 8 Funds

	Balance at 1 January 24 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers £	Balance at 31 December 24 £
<b>Unrestricted funds</b>						
General	7,356	2,043	(75)	-	-	9,324
Revaluation reserve	-	-	-	-	-	-
	<u>7,356</u>	<u>2,043</u>	<u>(75)</u>	<u>-</u>	<u>-</u>	<u>9,324</u>
<b>Restricted funds</b>	14,506	170,191	(139,353)	-	-	45,344
<b>Total funds</b>	<u>21,862</u>	<u>172,234</u>	<u>(139,428)</u>	<u>-</u>	<u>-</u>	<u>54,668</u>

	Balance at 1 January 23 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers £	Balance at 31 December 23 £
<b>Unrestricted funds</b>						
General	7,571	3,210	(3,425)	-	-	7,356
Revaluation reserve	-	-	-	-	-	-
	<u>7,571</u>	<u>3,210</u>	<u>(3,425)</u>	<u>-</u>	<u>-</u>	<u>7,356</u>
<b>Restricted funds</b>	13,557	140,253	(139,304)	-	-	14,506
<b>Total funds</b>	<u>21,128</u>	<u>143,463</u>	<u>(142,729)</u>	<u>-</u>	<u>-</u>	<u>21,862</u>

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	9,324	45,344	54,668

**The Top Charity Limited**  
**Independent Examiner's Report**

I report to the directors on the accounts of The Top Charity Limited for the year ended 31 December 2024.

**Responsibilities and basis of report**

The directors are responsible for the preparation of these accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiners statement**

In the course of my examination no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- the accounts fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement to give a true and fair view which is not a matter considered as part of an independent examination;
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Howsons  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

**THE TOP CHARITY LIMITED**

England & Wales - Charity number 1155742

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# Accounts

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Company registration number: 08871215  
Charity registration number: 1155742

# **The Top Charity Limited**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

# **The Top Charity Limited**

## **Contents**

<b>Trustees' report</b>	<b>1 to 3</b>
<b>Accountant's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 15</b>

# **The Top Charity Limited**

## **Trustees' Report**

The Trustees, who are directors for the purpose of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

### **Reference and Administrative Details**

#### **Trustees**

O M Ragg  
M E Tomkins  
P Amison

#### **Secretary**

P Amison

#### **Principal office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Registered Office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Company Registration Number**

08871215

#### **Charity Registration Number**

1155742

#### **Accountant**

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke On Trent  
Staffordshire  
ST4 2RW

# **The Top Charity Limited**

## **Trustees' Report (cont...)**

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

#### **Nature of governing document**

The charity is constituted as a company limited by guarantee by its Memorandum and Articles of Association. It is a charity registered with the Charities Commission.

As set out in the Articles of Association, trustees are nominated for election at the Annual General Meeting (AGM) of the charity by existing trustees and members. The Board of Trustees nominates the Chairperson of the trustees.

At the AGM, one third of the Board must resign on rotation. A retiring trustee is eligible for re-election.

#### **Objectives and activities**

As set out in the Memorandum of Association, the object of the charity is:

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, charities, organisations and/or countries affected;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons and/or charities and organisations working to relieve the same;
- The prevention or relief of poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- To assist in such ways as the charity trustees think fit any charity registered in England and Wales whose aims include advancing education of persons by developing their mental, physical and moral capabilities through leisure time activities.

#### **Public benefit**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members.

The charity has adopted The Money Charity as their main charity in 2023.

#### **Reserves policy**

During the year, the trustees reviewed their reserves in line with Charity Commission Guidelines. At the year end, reserves amounted to £21,862 all of which are held for future charitable grants.

#### **Achievements in the year**

During the year, the charity has generated income from donations and legacies of £143,463 (2022 - £41,879) via Topcashback Limited's members and employees. Of this, grants of £142,521 (2022 - £24,119) have been made in line with the charity's objectives.

# The Top Charity Limited

## Trustees' Report (cont ...)

### Plans for the future

The charity aims to continue generating funds from Topcashback Limited's members and employees and using these donations to fund grants to various charities in line with the charity's objectives.

### Statement of Trustees' Responsibilities

#### Trustees' Responsibilities in relation to the financial statements

The trustees (who are also the directors of The Top Charity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 26/09/2024 and signed on its behalf by:

  
.....

O M Ragg  
Trustee

## The Top Charity Limited

### Chartered Accountant's report to the trustees on the unaudited accounts of The Top Charity Limited

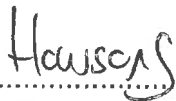
In accordance with the engagement letter dated 24 July 2015, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2023 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



.....  
Howsons  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

Date: 26/09/2024

## The Top Charity Limited

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	3,210	140,253	143,463	41,879
Investment income	4	-	-	-	-
<b>Total Income</b>		<b>3,210</b>	<b>140,253</b>	<b>143,463</b>	<b>41,879</b>
<b>Expenditure on:</b>					
Charitable activities	5	3,425	139,304	142,729	24,358
<b>Total expenditure</b>		<b>3,425</b>	<b>139,304</b>	<b>142,729</b>	<b>24,358</b>
<b>Net income/ (expenditure)</b>		<b>(215)</b>	<b>949</b>	<b>734</b>	<b>17,521</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(215)</b>	<b>949</b>	<b>734</b>	<b>17,521</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		7,571	13,557	21,128	3,607
Total funds carried forward	8	7,356	14,506	21,862	21,128

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 8.

# The Top Charity Limited

(Registration number: 08871215)

## Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors		15,000	-
Cash at bank and in hand		6,862	21,128
		<u>21,862</u>	<u>21,128</u>
<b>Current liabilities</b>			
Accruals		-	-
		<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>21,862</u>	<u>21,128</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		<u>14,506</u>	<u>13,557</u>
<b>Unrestricted funds</b>			
Unrestricted funds		7,356	7,571
Revaluation reserve		-	-
		<u>7,356</u>	<u>7,571</u>
<b>Total unrestricted funds</b>		<u>7,356</u>	<u>7,571</u>
<b>Total funds</b>	8	<u>21,862</u>	<u>21,128</u>


For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 26/09/2024 and signed on their behalf by:

  
.....  
O M Ragg  
Trustee

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The company was incorporated in England and Wales and is registered as number 08871215. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

The Top Charity Limited meets the definition of a public benefit entity under FRS 102. Assets are liabilities and initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 2 Accounting policies (cont...)

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meeting and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 2 Accounting policies (cont...)

#### Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

#### Staff costs and Trustees remuneration

There were no staff costs incurred during the year and no remuneration or expenses have been paid to the Trustees in the year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and legacies; Donations from individuals	3,210	140,253	143,463	41,879

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 4 Investment income

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Other investment income	-	-	-	-

#### 5 Expenditure on charitable activities

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grant funding of activities	3,217	139,304	142,521	24,119
Governance costs - bank charges	208	-	208	239
	<u>3,425</u>	<u>139,304</u>	<u>142,729</u>	<u>24,358</u>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 6 Grant-making

Below are grants made to institutions by the Charity

Name of institution	Activity	Restricted	
		2023	2022
		£	£
100 Black Men	Leading youth development in black communities.	151	133
Action Aid	International charity working with the poorest women and girls in the world.	235	-
Action for Kids Charitable Trust	Life saving medical research for children.	243	-
ADHD and Autism	Provide advice and support to empower anyone with a mental health problem.	559	220
Against Breast Cancer	Research and treatment for breast cancer.	232	292
Age UK	Help older people live their lives free from poverty, isolation and neglect.	600	405
Alder Hey Childrens Charity	Life saving medical research for children.	288	-
All Dogs Matter	Dog rescuing and rehoming.	723	-
Alzheimer's Research UK	Care and research for people with dementia and their carers.	802	325
Alzheimer's Society	Care and research for people with dementia and their carers.	411	105
Andy's man Club Ltd	Mens suicide prevention charity.	274	-
Animals Asia Foundation	Ending bear bile farming and improving welfare of animals across Asia.	256	-
Animals in distress	Animal care and rehoming.	202	-
Anxiety UK	Provides support and resources for people suffering from Anxiety.	139	219
Art	Provides information and support to parents who receive challenging scan results.	118	-
Barnardo's	Care for vulnerable children and young people.	339	-
Battersea Dogs and Cats Home	Operation of rehoming centres for cats and dogs.	355	-
BBC Children In Need	Public fundraising to provide financial support to childrens charities.	306	-
Beating Bowel Cancer	Save lives and improve the quality of life of everyone affected by bowel cancer.	344	-
Blood Bikes	Volunteer service providing transportation of blood products.	-	1,334
Breast Cancer Care	Research and treatment for breast cancer.	259	-
British Red Cross	Provide the people, equipment, space and resources to support those affected by crisis.	10,807	387
British-Ukrainian Aid	Supporting people suffering from the war and humanitarian crisis in Ukraine.	3,428	1,598
CAFOD	Catholic aid for fighting poverty.	206	-
CALM	Prevention of suicide and depression.	-	145
Cardiac Risk in the Young	Reducing the frequency of young sudden cardiac death.	-	110
Cancer Research UK	Research into cures for cancer.	2,736	614
Cash for Kids	Supports children and young people affected by poverty, abuse, neglect and life limiting illness.	156	-
Cats Protection	Cat Protection-homing, neutering and the provision of information.	853	220
Chemobyl Childrens Lifeline	Helping the children of Ukraine and their families.	128	-
Children on the Edge	Helping marginalised children escape poverty.	-	151
Children's Hospice Association Scotland	Provides hospice services for children and young people with life-shortening conditions.	112	-
Christian Aid	Faith based organisation working towards ending poverty and injustice.	114	-
Christians Against Poverty	Specialising in debt counselling for people in financial difficulty.	411	-
Crisis UK	Provide help so that people can rebuild their lives out of homelessness for good.	527	-
DEC	Helping to aid agencies providing relief after disasters abroad.	14,505	-
Dementia UK	Support and care for sufferers of dementia.	345	-

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

6 Grant-making (cont...)		206
Depression UK	Providing support and care for people who suffer from depression.	216
Diabetes UK	Support and care for sufferers of diabetes.	-
Disasters Emergency Committee	Launch fundraising appeals to UK public.	2,941
Dogs Trust	Operation of rehoming centres for dogs.	869
Edinburgh Dog and Cat Home	Providing every dog and cat the best level of care possible.	171
Friends of the Earth	Preventing climate change.	-
Great Ormond Street Childrens Charity	Delivering better care to children by funding vital life saving equipment.	130
Guide Dogs	Training and allocation of assistance dogs for the disabled.	-
Heart Research UK	Fund medical research in to the prevention, treatment and cure of heart disease.	-
Help for Heroes	Lifelong support for armed forces and their families.	118
International Rescue Committee	Helping people affected by war, conflict and natural disasters around the world.	156
Islamic Relief UK	Improve access to water, hygiene and sanitation to the world's poorest people.	139
Kidney Research UK	Funds research that focuses on the prevention, treatment and management of kidney disease.	431
LGBT Foundation	Delivering advice, support and information to LGBT Communities.	173
London Football Association	Club grant funding	-
Macmillan Cancer Support	Support for families with members suffering from cancer.	5,000
Manchester & Cheshire Dogs Home	Caring for and rehoming manchesters unloved and unwanted dogs.	716
Medecins Sans Frontieres	Provide and promote medical relief.	122
Mermaids	Supporting Trans, Non-Binary and gender diverse young people and their families.	245
MIND	Provide advice and support to empower anyone with a mental health problem.	143
MIND Association	Improving access to care and research for those people affected by motor neurone disease.	248
Movember	Providing support for men's health.	-
Multiple Sclerosis Society	Funding of research and support for those affected by MS.	156
Muslim Aid	Working with various communities to improve the lives of others in need.	414
NSPCC	Prevention of child cruelty.	178
Orangutan Land Trust	Providing sustainable solutions for the long-term survival of the orangutan in the wild.	139
Oxfam GB	Global movement of millions of people working to end poverty.	-
Papyrus	Suicide prevention services.	-
Parkinsons Disease Society	Support and research into finding a cure for parkinsons.	302
PDSA	Animal Care and re homing	184
Prostate Cancer UK	Funding research to stop prostate cancer killing men.	353
RNLI	Largest charity that saves lives at sea around the coasts of the UK.	368
RSPCA	Working to improve the welfare of all animals.	308
Safe Haven for Donkeys	Providing life long care to unwanted and abused donkeys.	181
Salvation Army	Supporting people through christian principles.	398
Samaritans	Tackling suicide together.	157
Shelter	Provide support and care for homeless families.	161
Smile Train UK	Funding cleft treatment for babies worldwide.	394
Tearfund	Tackle poverty through sustainable development, responding to disasters and challenging injustice.	617
The Albert Kennedy Trust	Providing safe homes and better futures for LGBTQ+ Young People.	-
		282
		-
		161

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 6 Grant-making (cont...)

The British Red Cross	Helping people in crisis, the worlds emergency responders.	265	-
The Brook Hospital for Animals	Directly helping horses donkeys and mules.	127	-
The Community Foundation	Enabling people and businesses to support vital causes across North East England.	33,000	-
The Donkey Sanctuary	Devoted to the welfare of donkeys.	242	-
The Money Charity	Providing money management skills for young people.	36,532	7,733
The Scottish SPCA	Authorised to enforce the Animal Health and Welfare (Scotland) Act 2006.	311	-
The Trussell Trust	Working to stop UK hunger and poverty.	577	343
Water Aid	Improve access to water, hygiene and sanitation to the world's poorest people.	520	134
WWF	Wilderness preservation and the reduction of human impact on the environment.	144	-
Young Minds Trust	Providing support for young people's mental health.	214	105
Other institutions - Grants below £100 Total		8,499	4,581
		<b>139,304</b>	<b>23,368</b>

Name of Institution	Activity	Unrestricted	
		2023	2022
Candy's house	Rescue, rehabilitation and rehoming of dogs from the meat trade, racetracks and unethical breeders.	-	100
Globe Foundation	Promotion of environmentally friendly practices.	-	250
Just Giving	Online Fundraising Platform.	-	100
Movember	Providing support for men's health.	1,806	300
The Shaw Education trust	Providing a helping hand to needy and jobless people.	200	-
It Gets Better	International movement which envisions a world where all LGBTQ+ youth are free to live equally.	211	-
Parkinsons	Support and research into finding a cure for parkinsons.	250	-
Cancer Research	Research into cures for cancer.	300	-
Alzheimer Society	Care and research for people with dementia and their carers.	250	-
White Star community football club	To Provide football opportunities for children.	200	-
		<b>3,217</b>	<b>750</b>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 7 Fixed Asset Investments

The market value of these investments is £Nil (2022- £Nil)

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	County of incorporation	Holding	Proportion of voting rights and shares held	Princial activity
<b>Associates</b>				
Top Media Limited	UK	Ordinary Shares	25%	Dormant (holding company)
Topcashback (India) Private Limited	India	Ordinary Shares	25%	Advertising and e-commerce revenue

The holding in Topcashback (India) Private Limited is indirectly held through Top Media Limited.

#### 8 Funds

	Balance at 1 January 23 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers	Balance at 31 December 23 £
<b>Unrestricted funds</b>						
General	7,571	3,210	(3,425)	-	-	7,356
Revaluation reserve	-	-	-	-	-	-
	<u>7,571</u>	<u>3,210</u>	<u>(3,425)</u>	<u>-</u>	<u>-</u>	<u>7,356</u>
<b>Restricted funds</b>	13,557	140,253	(139,304)	-	-	14,506
<b>Total funds</b>	<u>21,128</u>	<u>143,463</u>	<u>(142,729)</u>	<u>-</u>	<u>-</u>	<u>21,862</u>

	Balance at 1 January 22 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers	Balance at 31 December 22 £
<b>Unrestricted funds</b>						
General	1,662	6,898	(989)	-	-	7,571
Revaluation reserve	-	-	-	-	-	-
	<u>1,662</u>	<u>6,898</u>	<u>(989)</u>	<u>-</u>	<u>-</u>	<u>7,571</u>
<b>Restricted funds</b>	1,945	34,981	(23,369)	-	-	13,557
<b>Total funds</b>	<u>3,607</u>	<u>41,879</u>	<u>(24,358)</u>	<u>-</u>	<u>-</u>	<u>21,128</u>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	<u>7,356</u>	<u>14,506</u>	<u>21,862</u>

**THE TOP CHARITY LIMITED**

England & Wales - Charity number 1155742

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# Accounts

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Company registration number: 08871215  
Charity registration number: 1155742

## **The Top Charity Limited**

(A company limited by guarantee)

**Annual Report and Financial Statements**

for the Year Ended 31 December 2022

**Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW**

# **The Top Charity Limited**

## **Contents**

<b>Trustees' report</b>	<b>1 to 3</b>
<b>Accountant's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 15</b>

# **The Top Charity Limited**

## **Trustees' Report**

The Trustees, who are directors for the purpose of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

### **Reference and Administrative Details**

#### **Trustees**

O M Ragg  
M E Tomkins  
P Amison

#### **Secretary**

P Amison

#### **Principal office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Registered Office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Company Registration Number**

08871215

#### **Charity Registration Number**

1155742

#### **Accountant**

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke On Trent  
Staffordshire  
ST4 2RW

# **The Top Charity Limited**

## **Trustees' Report (cont...)**

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

#### **Nature of governing document**

The charity is constituted as a company limited by guarantee by its Memorandum and Articles of Association. It is a charity registered with the Charities Commission.

As set out in the Articles of Association, trustees are nominated for election at the Annual General Meeting (AGM) of the charity by existing trustees and members. The Board of Trustees nominates the Chairperson of the trustees.

At the AGM, one third of the Board must resign on rotation. A retiring trustee is eligible for re-election.

#### **Objectives and activities**

As set out in the Memorandum of Association, the object of the charity is:

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, charities, organisations and/or countries affected;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons and/or charities and organisations working to relieve the same;
- The prevention or relief of poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- To assist in such ways as the charity trustees think fit any charity registered in England and Wales whose aims include advancing education of persons by developing their mental, physical and moral capabilities through leisure time activities.

#### **Public benefit**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members.

The charity has adopted The Money Charity as their main charity in 2022.

#### **Reserves policy**

During the year, the trustees reviewed their reserves in line with Charity Commission Guidelines. At the year end, reserves amounted to £21,128 all of which are held for future charitable grants.

#### **Achievements in the year**

During the year, the charity has generated income from donations and legacies of £41,879 (2021 - £22,938) via Topcashback Limited's members and employees. Of this, grants of £24,119 (2021 - £22,990) have been made in line with the charity's objectives.

# The Top Charity Limited

## Trustees' Report (cont ...)

### Plans for the future

The charity aims to continue generating funds from Topcashback Limited's members and employees and using these donations to fund grants to various charities in line with the charity's objectives.

### Statement of Trustees' Responsibilities

#### Trustees' Responsibilities in relation to the financial statements

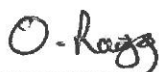
The trustees (who are also the directors of The Top Charity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:



O M Ragg  
Trustee

## **The Top Charity Limited**

### **Chartered Accountant's report to the trustees on the unaudited accounts of The Top Charity Limited**

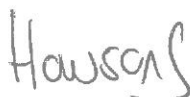
In accordance with the engagement letter dated 24 July 2015, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2022 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



.....  
**Howsons**  
**Chartered Accountants**  
**Winton House**  
**Stoke Road**  
**Stoke on Trent**  
**Staffordshire**  
**ST4 2RW**

**Date: 28 September 2023**

## The Top Charity Limited

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	6,898	34,981	41,879	22,938
Investment income	4	-	-	-	-
<b>Total Income</b>		<b>6,898</b>	<b>34,981</b>	<b>41,879</b>	<b>22,938</b>
<b>Expenditure on:</b>					
Charitable activities	5	989	23,369	24,358	23,175
<b>Total expenditure</b>		<b>989</b>	<b>23,369</b>	<b>24,358</b>	<b>23,175</b>
<b>Net income/ (expenditure)</b>		<b>5,909</b>	<b>11,612</b>	<b>17,521</b>	<b>(237)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>5,909</b>	<b>11,612</b>	<b>17,521</b>	<b>(237)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,662	1,945	3,607	3,844
Total funds carried forward	8	7,571	13,557	21,128	3,607

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 8.

# The Top Charity Limited

(Registration number: 08871215)

## Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors		-	1,031
Cash at bank and in hand		21,128	2,576
		<u>21,128</u>	<u>3,607</u>
<b>Current liabilities</b>			
Accruals		-	-
		<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>21,128</u>	<u>3,607</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		<u>13,557</u>	<u>1,945</u>
<b>Unrestricted funds</b>			
Unrestricted funds		7,571	1,662
Revaluation reserve		-	-
		<u>7,571</u>	<u>1,662</u>
<b>Total unrestricted funds</b>		<u>7,571</u>	<u>1,662</u>
<b>Total funds</b>	8	<u>21,128</u>	<u>3,607</u>

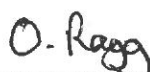
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 28 September 2023 and signed on their behalf by:



.....  
O M Ragg  
Trustee

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The company was incorporated in England and Wales and is registered as number 08871215. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

The Top Charity Limited meets the definition of a public benefit entity under FRS 102. Assets are liabilities and initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 2 Accounting policies (cont...)

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meeting and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 2 Accounting policies (cont...)

#### Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

#### Staff costs and Trustees remuneration

There were no staff costs incurred during the year and no remuneration or expenses have been paid to the Trustees in the year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and legacies; Donations from individuals	6,898	34,981	41,879	22,938

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 4 Investment income

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Other investment income	-	-	-	-

### 5 Expenditure on charitable activities

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grant funding of activities	750	23,369	24,119	22,990
Governance costs - bank charges	239	-	239	185
	<u>989</u>	<u>23,369</u>	<u>24,358</u>	<u>23,175</u>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Grant-making

Below are grants made to institutions by the Charity

Name of institution	Activity	Restricted	
		2022	2021
		£	£
100 Black Men	Leading youth development in black communities	133	-
Aberlour Child Care Trust	Childrens charity providing a range of services, support and advice for vulnerable children	-	-
Action for Kids Charitable Trust	Life saving medical research for children	-	163
Action for ME	Charitable organisation dedicated to helping people with M.E.	-	150
ADHD and Autism	Provide advice and support to empower anyone with a mental health problem	220	347
Against Breast Cancer	Research and treatment for breast cancer	292	-
Age UK	Help older people live their lives free from poverty, isolation and neglect	405	428
Alder Hey Childrens Charity	Life saving medical research for children	-	215
All Dogs Matter	Dog rescuing and rehoming	-	506
Alzheimer's Research UK	Care and research for people with dementia and their carers	325	617
Alzheimer's Society	Care and research for people with dementia and their carers	105	333
Animals in distress	Animal care and rehoming	-	153
Anxiety UK	Provides support and resources for people suffering from Anxiety	219	-
Autism Together	Providers of services and support to people with autism and their families.	-	111
Barnardo's	Care for vulnerable children and young people	-	244
Battersea Dogs and Cats Home	Operation of rehoming centres for cats and dogs	-	229
BBC Children In Need	Public fundraising to provide financial support to childrens charities	-	342
Blood Bikes	Volunteer service providing transportation of blood products	1,334	-
Bowel Cancer UK	Save lives and improve the quality of life of everyone affected by bowel cancer	-	145
Breast Cancer Care	Research and treatment for breast cancer	-	161
British Red Cross	Provide the people, equipment, space and resources to support those affected by crisis	387	154
British-Ukrainian Aid	Supporting people suffering from the war and humanitarian crisis in Ukraine	1,598	-
CAFOD	Catholic aid for fighting poverty	-	122
CALM	Prevention of suicide and depression	145	-
Cardiac Risk in the Young	Reducing the frequency of young sudden cardiac death	110	-
Cancer Research UK	Research into cures for cancer	614	1,879
Cats Protection	Cat Protection-homing, neutering and the provision of information	220	486
Chance for childhood	Protect, educate and create lasting change for every child threatened by neglect	-	118
Children on the Edge	Helping marginalised children escape poverty	151	-
Children's Hospice Association Scotland	Provides hospice services for children and young people with life-shortening conditions	-	183

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

6 Grant-making (cont...)				
Childrens Hospice South West	Providing hospice care for children with life-limiting conditions	-	133	
Christians Against Poverty	Specialising in debt counselling for people in financial difficulty	-	105	
Crisis UK	Provide help so that people can rebuild their lives out of homelessness for good	-	804	
Crohn's and Colitis	UK's leading national charity for Crohn's and Colitis	-	110	
Demeiza Hospice Care Children	Specialist care and emotional support to children and young people with serious or terminal conditions	-	102	
Dementia UK	Support and care for sufferers of dementia	-	329	
Depression UK	Providing support and care for people who suffer from depression	206		
Diabetes UK	Support and care for sufferers of diabetes	-	127	
Disasters Emergency Committee	Launch fundraising appeals to UK public	748		
Dogs Trust	Operation of rehoming centres for dogs	171		560
Francis House Children's Hospice	Providing appropriate respite and end of life care for children and young people	-	107	
Friends of the Earth	Preventing climate change	130		
Great Ormond Street Childrens Charity	Delivering better care to children by funding vital life saving equipment	-	312	
Guide Dogs	Training and allocation of assistance dogs for the disabled	-	444	
Heart Research UK	Fund medical research in to the prevention, treatment and cure of heart disease	-	154	
help for heros	Lifelong support for armed forces and their families	-	201	
House of Bread	Giving support to vulnerable and homeless people in Stafford and the surrounding area	-	142	
Islamic Relief UK	Improve access to water, hygiene and sanitation to the world's poorest people	-	149	
Khalsa Aid	Aim to provide humanitarian aid in disaster areas and civil conflict zones around the world	263		96
LGBT Foundation	Delivering advice, support and information to LGBT Communities	-	-	108
Kidney Research UK	Funds research that focuses on the prevention, treatment and management of kidney disease	-	100	
Macmillan Cancer Support	Support for families with members suffering from cancer	716		575
Manchester Foundation Trust Charity	To support the excellence in treatment, care and research we provide to our patients	-	847	
Medecins Sans Frontieres	Provide and promote medical relief	245		308
Mermaids	Supporting Trans, Non-Binary and gender diverse young people and their families	143		
MIND	Provide advice and support to empower anyone with a mental health problem	248		538
MND Association	Improving access to care, research and campaigning for those people living with or affected	-	176	
Movember	Providing support for men's health	156		
Multiple Sclerosis Society	Funding of research and support for those affected by MS	178		183
Muslim Aid	Working with various communities to improve the lives of others in need	139		282
NSPCC	Prevention of child cruelty	-	217	
Orangutan Land Trust	Providing sustainable solutions for the long-term survival of the orangutan in the wild	-	182	
Parkinsons Disease Society	Support and research into finding a cure for parkinsons	-	205	

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Grant-making (cont...)

PDSA	Animal Care and re homing	-	283
PETA	Dedicated to establishing and protecting the rights of all animals	-	104
Prostate Cancer UK	Funding research to stop prostate cancer killing men	-	611
RNLI	Largest charity that saves lives at sea around the coasts of the UK	-	167
RSPCA	Working to improve the welfare of all animals	141	338
Salvation Army	Supporting people through christian principles	145	181
Shelter	Provide support and care for homeless families	214	1,041
Smile Train UK	Funding cleft treatment for babies worldwide	105	
Tearfund	Tackle poverty through sustainable development, responding to disasters, and challenging	-	363
The Albert Kennedy Trust	Providing safe homes and better futures for LGBTQ+ Young People	161	
The Donkey Sanctuary	Devoted to the welfare of donkeys	-	122
The Money Charity	Providing money management skills for young people	7,733	
The Scottish SPCA	Authorised to enforce the Animal Health and Welfare (Scotland) Act 2006	-	164
The Trussell Trust	Working to stop UK hunger and poverty	343	-
Water Aid	Improve access to water, hygiene and sanitation to the world's poorest people	134	186
WWF	Wilderness preservation and the reduction of human impact on the environment	-	168
Young Minds Trust	Providing support for young people's mental health	105	-
Other institutions - Grants below £100 Total		4,581	4,461
		<b>23,369</b>	<b>22,762</b>

Name of institution	Activity	Unrestricted	
		2022	2021
Candy's house	Rescue, rehabilitation and rehoming of dogs from the meat trade, racetracks and unethical	£ 100	£
Globe Foundation	Promotion of environmentally friendly practices	250	
Just Giving	Online Fundraising Platform	100	
Movember	Providing support for men's health	300	228
Other institutions - Grants below £100 Total		-	
		<b>750</b>	<b>228</b>

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 7 Fixed Asset Investments

The market value of these investments is £Nil (2021- £Nil)

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	County of incorporation	Holding	Proportion of voting rights and shares held	Princial activity
<b>Associates</b>				
Top Media Limited	UK	Ordinary Shares	25%	Dormant (holding company)
Topcashback (India) Private Limited	India	Ordinary Shares	25%	Advertising and e-commerce revenue

The holding in Topcashback (India) Private Limited is indirectly held through Top Media Limited.

### 8 Funds

	Balance at 1 January 22 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers	Balance at 31 December 22 £
<b>Unrestricted funds</b>						
General	1,662	6,898	(989)	-	-	7,571
Revaluation reserve	-	-	-	-	-	-
	<u>1,662</u>	<u>6,898</u>	<u>(989)</u>	<u>-</u>	<u>-</u>	<u>7,571</u>
<b>Restricted funds</b>	1,945	34,981	(23,369)	-	-	13,557
<b>Total funds</b>	<u>3,607</u>	<u>41,879</u>	<u>(24,358)</u>	<u>-</u>	<u>-</u>	<u>21,128</u>

	Balance at 1 January 21 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Transfers	Balance at 31 December 21 £
<b>Unrestricted funds</b>						
General	1,053	1,022	(413)	-	-	1,662
Revaluation reserve	-	-	-	-	-	-
	<u>1,053</u>	<u>1,022</u>	<u>(413)</u>	<u>-</u>	<u>-</u>	<u>1,662</u>
<b>Restricted funds</b>	2,791	21,916	(22,762)	-	-	1,945
<b>Total funds</b>	<u>3,844</u>	<u>22,938</u>	<u>(23,175)</u>	<u>-</u>	<u>-</u>	<u>3,607</u>

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	7,571	13,557	21,128

**THE TOP CHARITY LIMITED**

England & Wales - Charity number 1155742

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# Accounts

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Company registration number: 08871215  
Charity registration number: 1155742

**The Top Charity Limited**

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

# The Top Charity Limited

## Contents

Trustees' report	1 to 3
Accountant's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 15

# **The Top Charity Limited**

## **Trustees' Report**

The Trustees, who are directors for the purpose of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

### **Reference and Administrative Details**

#### **Trustees**

O M Ragg  
M E Tomkins  
P Amison

#### **Secretary**

P Amison

#### **Principal office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Registered Office**

Temeraire House  
Nelson Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0WQ

#### **Company Registration Number**

08871215

#### **Charity Registration Number**

1155742

#### **Accountant**

Howsons (Stoke) Limited  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke On Trent  
Staffordshire  
ST4 2RW

# The Top Charity Limited

## Trustees' Report (cont...)

### Structure, governance and management

#### Nature of governing document

The charity is constituted as a company limited by guarantee by its Memorandum and Articles of Association. It is a charity registered with the Charities Commission.

As set out in the Articles of Association, trustees are nominated for election at the Annual General Meeting (AGM) of the charity by existing trustees and members. The Board of Trustees nominates the Chairperson of the trustees.

At the AGM, one third of the Board must resign on rotation. A retiring trustee is eligible for re-election.

#### Objectives and activities

As set out in the Memorandum of Association, the object of the charity is:

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, charities, organisations and/or countries affected;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons and/or charities and organisations working to relieve the same;
- The prevention or relief of poverty by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- To assist in such ways as the charity trustees think fit any charity registered in England and Wales whose aims include advancing education of persons by developing their mental, physical and moral capabilities through leisure time activities.

#### Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is reliant on voluntary donations from members of Top Online Partners Group Limited. These donations are paid over to the charity chosen by the members.

The charity has adopted Blood Bikes, House of Bread, Manchester Childrens Hospital and Macmillan Cancer Support as their main charities in 2020.

#### Reserves policy

During the year, the trustees reviewed their reserves in line with Charity Commission Guidelines. At the year end, reserves amounted to £3,844 all of which are held for future charitable grants.

#### Achievements in the year

During the year, the charity has generated income from donations and legacies of £38,678 (2019 - £23,639) via Topcashback Limited's members and employees. Of this, grants of £44,070 (2019 - £24,219) have been made in line with the charity's objectives.

**The Top Charity Limited**  
**Trustees' Report (cont ...)**

**Plans for the future**

The charity aims to continue generating funds from Topcashback Limited's members and employees and using these donations to fund grants to various charities in line with the charity's objectives.

**Statement of Trustees' Responsibilities**  
**Trustees' Responsibilities in relation to the financial statements**

The trustees (who are also the directors of The Top Charity Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 24/9/21 and signed on its behalf by:

O. Ragg

O M Ragg  
Trustee

## The Top Charity Limited

### Chartered Accountant's report to the trustees on the unaudited accounts of The Top Charity Limited

In accordance with the engagement letter dated 24 July 2015, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2020 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Howsons  
Chartered Accountants  
Winton House  
Stoke Road  
Stoke on Trent  
Staffordshire  
ST4 2RW

Date: 24/9/21

## The Top Charity Limited

### Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	566	38,111	38,678	23,639
Investment income	4	12	-	12	24
<b>Total Income</b>		<b>578</b>	<b>38,111</b>	<b>38,689</b>	<b>23,663</b>
<b>Expenditure on:</b>					
Charitable activities	5	5,902	38,169	44,070	24,491
<b>Total expenditure</b>		<b>5,902</b>	<b>38,169</b>	<b>44,070</b>	<b>24,491</b>
<b>Net income/ (expenditure)</b>		<b>(5,324)</b>	<b>(57)</b>	<b>(5,381)</b>	<b>(828)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(5,324)</b>	<b>(57)</b>	<b>(5,381)</b>	<b>(828)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,377	2,848	9,225	10,053
Total funds carried forward	8	1,053	2,791	3,844	9,225

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 8.

**The Top Charity Limited**  
**(Registration number: 08871215)**

**Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors		1,305	1,251
Cash at bank and in hand		2,539	9,043
		3,844	10,294
<b>Current liabilities</b>			
Accruals		-	(1,069)
		-	(1,069)
<b>Net current assets</b>		3,844	9,225
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		2,791	2,848
<b>Unrestricted funds</b>			
Unrestricted funds		1,053	6,377
Revaluation reserve		-	-
		1,053	6,377
<b>Total unrestricted funds</b>		1,053	6,377
<b>Total funds</b>	8	3,844	9,225

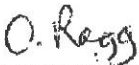
For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 24/12/21 and signed on their behalf by:

  
 .....  
 O M Ragg  
 Trustee

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The company was incorporated in England and Wales and is registered as number 08871215. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

The Top Charity Limited meets the definition of a public benefit entity under FRS 102. Assets are liabilities and initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 2 Accounting policies (cont...)

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meeting and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# The Top Charity Limited

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 2 Accounting policies (cont...)

#### Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

#### Staff costs and Trustees remuneration

There were no staff costs incurred during the year and no remuneration or expenses have been paid to the Trustees in the year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations and legacies; Donations from individuals	566	38,111	38,678	23,639

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 4 Investment income

	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Other investment income	12	-	12	24

#### 5 Expenditure on charitable activities

	Unrestricted funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Grant funding of activities	5,621	38,169	43,790	24,219
Governance costs - bank charges	281	-	281	272
	<u>5,902</u>	<u>38,169</u>	<u>44,070</u>	<u>24,491</u>

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 6 Grant-making

Below are grants made to institutions by the Charity

Name of institution	Activity	Restricted	
		2020	2019
Aberlour Child Care Trust	Childrens charity providing a range of services, support and advice for vulnerable children	124	-
Action for Kids Charitable Trust	Life saving medical research for children	122	-
ADHD and Autism	Provide advice and support to empower anyone with a mental health problem	204	212
Against Breast Cancer	Research and treatment for breast cancer	136	-
Age UK	Help older people live their lives free from poverty, isolation and neglect	986	271
Alder Hay Childrens Charity	Life saving medical research for children	180	101
All Dogs Matter	Dog rescuing and rehoming	280	246
Alzheimer's Research UK	Care and research for people with dementia and their carers	135	569
Alzheimer's Society	Care and research for people with dementia and their carers	-	1,328
Animals Asla Foundation	Animal care and rehoming	154	104
Animals in distress	Animal care and rehoming	181	112
Anthony Nolan Trust	Makes lifesaving connections between patients in need incredible strangers ready to donate their stem cells	140	-
Asthma UK	Works to stop asthma attacks and, ultimately, cure asthma	131	-
Ataxia UK	Leading charity that support people affected by any of the Ataxias	212	-
Barnardo's	Care for vulnerable children and young people	160	120
Battersea Dogs and Cats Home	Operation of rehoming centres for cats and dogs	154	178
BBC Children In Need	Public fundraising to provide financial support to childrens charities	-	274
Beating Bowel Cancer	Research and treatment for bowel cancer	108	166
Bloodwise	Dedicated to funding research into all blood cancers	150	-
Bobath Children's Therapy Centre Wales	National centre of excellence for families in Wales with children who have cerebral palsy	124	-
Breast Cancer Care	Research and treatment for breast cancer	-	104
British Bee Keepers' Association	Work to raise standards in beekeeping	103	-
Bristol Cat and Dogs Home	Operation of rehoming centres for cats and dogs	-	115
CAFOD	Catholic aid for fighting poverty	148	-
Cash for Kids	Supports children and young people affected by poverty, abuse, neglect and life limiting illness	122	-
Cancer Research UK	Research into cures for cancer	951	1,324
Cats Protection	Cat Protection-homing, neutering and the provision of information	527	335
Chernobyl Childrens Lifeline	To bring child victims of the Chernobyl Nuclear Power Station to the UK for recuperative	116	-
Childrens Hospice South West	Providing hospice care for children with life-limiting conditions	184	103
Christian Aid	Fighting global poverty	108	-
Crohn's and Colitis	UK's leading national charity for Crohn's and Colitis	172	-

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 6 Grant-making (cont..)

Cystic Fibrosis Trust	Funding of pioneering medical research into heart conditions and illness	227	-
Dementia UK	Support and care for sufferers of dementia	227	191
Diabetes UK	Support and care for sufferers of diabetes	244	100
Disasters Emergency Committee	Launch fundraising appeals to UK public	132	173
Dogs Trust	Operation of rehoming centres for dogs	623	378
Great North Air Ambulance Service	Operates a dedicated helicopter emergency service	107	-
Great Ormond Street Childrens Charity	Delivering better care to children by funding vital life saving equipment	260	282
Guide Dogs	Training and allocation of assistance dogs for the disabled	201	116
help for heroes	Lifelong support for armed forces and their families	369	-
House of Bread	Giving support to vulnerable and homeless people in Stafford and the surrounding area	-	1,170
Islamic Relief UK	Improve access to water, hygiene and sanitation to the world's poorest people	197	347
Macmillan Cancer Support	Support for families with members suffering from cancer	4,563	1,364
Mary's Meals	Provides chronically hungry children with one meal every school day	213	-
Medecins Sans Frontieres	Provide and promote medical relief	319	268
MIND	Provide advice and support to empower anyone with a mental health problem	723	393
Motor Neurone Disease Association	Funds and promotes global research into MND and provides support to people in England, Wales and Northern Ireland	110	-
Multiple Sclerosis Society	Funding of research and support for those affected by MS	290	334
Muslim Aid	Working with various communities to improve the lives of others in need	205	105
NSPCC	Prevention of child cruelty	690	217
Operation Smile	Provide life saving reconstructive cleft surgeries	-	191
Parkinsons Disease Society	Support and research into finding a cure for parkinsons	377	-
PDSA	Animal Care and re homing	185	272
Prostate Cancer UK	Funding research to stop prostate cancer killing men	285	135
RNLI	Largest charity that saves lives at sea around the coasts of the UK	157	-
Royal Manchester Childrens Hospital	Aims to enhance the experience of children at Royal Manchester Childrens Hospital	894	212
RSPCA	Working to improve the welfare of all animals	331	295
Safe Haven for Donkeys	Cares for working and abandoned donkeys in Israel and the Palestinian Territories	113	-
Salvation Army	Supporting people through christian principles	403	434
Samaritans	Charity aimed at providing emotional support to anyone in emotional distress.	162	-
SANDS	Works to support anyone affected by the death of a baby	110	104
SCC Blood Bikes	Volunteer service providing transportation of blood products	1,531	2,800
Shelter	Provide support and care for homeless families	706	1,330
Spaniel Aid UK	Provide dogs with anything that they need	117	-

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 6 Grant-making (cont...)

	2020	2019	
The Donkey Sanctuary	137	141	Devoted to the welfare of donkeys
The Healthcare Workers Foundation (formerly HEROES)	8,995	-	Charity founded by NHS workers, for NHS workers
The Scottish SPCA	130	-	Authorised to enforce the Animal Health and Welfare (Scotland) Act 2006
The Trussell Trust	151	-	Working to stop UK hunger and poverty
Trees for Life	-	105	Conservatio charity dedicated to rewilding the Scottish Highlands
Water Aid	470	218	Improve access to water, hygiene and sanitation to the world's poorest people
WWF	161	-	Wilderness preservation and the reduction of human impact on the environment
Other institutions - Grants below £100 Total	6,954	5,401	
	38,169	22,738	

	2020	2019	
<b>Name of institution</b>	<b>£</b>	<b>£</b>	<b>Unrestricted</b>
Globe Eco Centre	-	250	
The Healthcare Workers Foundation (formerly HEROES)	5,621	-	
Just Giving	-	1,000	
RSPCA	-	-	
Tree of Hope	-	100	
Other institutions - Grants below £100 Total	-	131	
	5,621	1,481	

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 7 Fixed Asset Investments

The market value of these investments is £Nil (2019 - £Nil)

#### Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	County of incorporation	Holding	Proportion of voting rights and shares held	Princial activity
<b>Associates</b>				
Top Media Limited	UK	Ordinary Shares	25%	Dormant (holding company)
Topcashback (India) Private Limited	India	Ordinary Shares	25%	Advertising and e-commerce revenue

The holding in Topcashback (India) Private Limited is indirectly held through Top Media Limited.

#### 8 Funds

	Balance at 1 January 20 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Transfers	Balance at 31 December 20 £
<b>Unrestricted funds</b>						
General Revaluation reserve	6,377	566	(5,902)	12	-	1,053
	-	-	-	-	-	-
	6,377	566	(5,902)	12	-	1,053
<b>Restricted funds</b>	2,848	38,111	(38,169)	-	-	2,791
<b>Total funds</b>	9,225	38,677	(44,070)	12	-	3,844

	Balance at 1 January 19 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Transfers	Balance at 31 December 19 £
<b>Unrestricted funds</b>						
General Revaluation reserve	6,049	2,299	(1,753)	24	(242)	6,377
	-	-	-	-	-	-
	6,049	2,299	(1,753)	24	(242)	6,377
<b>Restricted funds</b>	4,004	21,340	(22,738)	-	242	2,848
<b>Total funds</b>	10,053	23,639	(24,491)	24	-	9,225

## The Top Charity Limited

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	1,053	2,791	3,844