

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
Empowering Communities CIO

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 31 August 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14

**Report of the Trustees
for the Year Ended 31 August 2022**

The trustees present their report and financial statements for the year ended 31st August 2022.

The trustees have adopted the provisions of 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 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are the relief of financial need and suffering among victims of natural and other kinds of disaster in the form of money (or any other means deemed suitable) for persons affected by such disasters.

Significant activities

In the current year the charity raised money from the public from street collections and having collection boxes in shops, hotels etc and by direct donations. In the previous year, due to the coronavirus pandemic, the charity has had to rely purely on donations made direct to its bank or Paypal account. Accordingly donations have risen from ££6,490 in 2021 to £91,170 in the current year.

Public benefit

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Grantmaking

The charity has established its grant making policy to achieve its objects for the public benefit to improve the lives of those suffering from natural and other kinds of disaster. This is done by supporting the work of charities abroad who are in the position to provide assistance on the ground to those in need.

Grants were made to a charity in Pakistan called Empowering Communities Foundation (Pakistan) amounting to £8,000 (2021 £2,250). This was used for running homeless shelters, water pump projects and food and financial aid for disabled and vulnerable people.

Included in the above figure, during the current year £1,000 (2021 £600) was raised specifically for the provision of water pumps in remote areas of Pakistan. These monies were not distributed during the previous year whereas the whole of the monies raised in 2021 and 2022 were distributed by the end of the current year.

Towards the end of the current year an appeal for funds specifically for the victims of the Pakistan floods was launched and by the year end, £390 had been raised and this was still held by the charity at the year end.

Volunteers

The charity normally has around 10 volunteers who help in the distribution and collection of collecting boxes.

STRATEGIC REPORT

Achievement and performance

Fundraising activities

In the current year the charity raised money from the public from street collections and having collection boxes in shops, hotels etc and by direct donations. In the previous year, due to the coronavirus pandemic, the charity has had to rely purely on donations made direct to its bank or Paypal account. Accordingly donations have risen from ££6,490 in 2021 to £91,170 in the current year.

Financial review

Principal funding sources

The principal funding sources were collections from the public.

Reserves policy

The charity had negative reserves at 31st August 2022 of £16,110 (2021 negative £8,580). Free reserves amounted to negative £16,110 (2021 negative £8,583).

There were £390 restricted funds held by the charity at the year end (2021 £600).

At present, largely due to the covid pandemic, the charity has negative reserves. The charity intends to redress this position and plans to build up some reserves in order to meet the current and future needs of the charity.

Going concern

The trustees have made an assessment of going concern and feel that the coronavirus pandemic had a substantial impact on the charity's activities which has led to the charity having negative reserves at the year end. We are now in a phase of recovery from the pandemic and we have looked at forecasts and have seen income streams increasing after the year end. This will allow reserves to be built up once again. Donations to the overseas charity will be restricted until the charity is able to afford to do so and a tight control will be maintained over expenditure. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Report of the Trustees
for the Year Ended 31 August 2022**

STRATEGIC REPORT

Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate particularly in respect of the coronavirus pandemic resulting in difficulties in the charity supporting its projects. These risks are mitigated by carefully monitoring expenditure and by the charity not committing to funding projects unless sufficient resources are in place. The trustees are also looking at ways to diversify funding by opening different income streams.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

Future plans

The principal uncertainty is the amounts that can be collected which depends on the recovery from the covid pandemic, on the state of the economy and how much free resources people have to donate. The trustees will attempt to mitigate this risk by diversifying activities to add more streams of income.

The trustees are to continue with collections from the public when possible but also target religious festivals to try to increase donations. They are also to try to diversify income streams in the future by looking to have sponsored fund raising challenges and sponsored charity events to bring in income and not be so reliant on collection boxes as their main stream of income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organization (CIO) governed according to its constitution dated on 3rd December 2013 as amended on 5th August 2014. The CIO was recognized as a charity on 26th August 2014 and took over the work of the previously unincorporated association at that date.

The Charity's first accounts covered the period from 26th August 2014 to 31st August 2015.

The CIO is an independent charity and not part of any "umbrella" body and is registered in England.

In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and appointment of new trustees

There must be a minimum of three and a maximum of 12 trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Organisational structure

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

Induction and training of new trustees

A policy for inducting new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations which includes providing them with copies of the constitution, financial statements and documentation for new trustees provided by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The related parties are the trustees and Mr. Q A Chaudhry who is the father of Mr. A Chaudhry (trustee) who was employed by the charity and is also chairman of Empowering Communities Foundation (Pakistan) who were the beneficiaries of grants paid by Empowering Communities CIO. For more details see note 12 to the accounts.

One of the trustees, Mr. Usman Sheikh loaned the charity £2,400 during the previous year and this was still outstanding at the year end and is included in other creditors. This amount is unsecured and repayable on demand.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding as required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

Report of the Trustees
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NOT APPLICABLE (Not specified/Other)

Registered Charity number

1158352

Registered office

337 Great Horton Road
Bradford
West Yorkshire
BD7 3BU

Trustees

U R Sheikh Chair
Miss I M K Khan
A Chaudhry

Independent Examiner

D C Adams
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Al Rayan Bank
394 Coventry Road
Birmingham
B10 0UF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 September 2023 and signed on the board's behalf by:

U R Sheikh - Trustee

**Independent Examiner's Report to the Trustees of
Empowering Communities CIO**

Independent examiner's report the trustees of Empowering Communities CIO ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of 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 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 Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Material uncertainty with regard to going concern

Attention is drawn to note 14 of the financial statements which indicate material uncertainty relating to the the charity's ability to continue as a going concern. The financial statements do not include any adjustment that would result if the charity was unable to continue as a going concern.. My opinion is not modified in respect of this matter

I have completed my examination. I confirm that other than the matter referred to above that no other matters have come to my attention in connection with the examination giving rise to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act : or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirement of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of the independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns other than the matter referred to above 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..

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

D C Adams

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

29 September 2023

**Statement of Financial Activities
for the Year Ended 31 August 2022**

		Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	89,780	1,390	91,170	6,490
Charitable activities	3				
General		-	-	-	85,919
Total		89,780	1,390	91,170	92,409
EXPENDITURE ON					
Raising funds		79,065	-	79,065	95,286
Charitable activities					
General		18,035	-	18,035	12,092
Water pumps		-	1,600	1,600	-
Total		97,100	1,600	98,700	107,378
NET INCOME/(EXPENDITURE)		(7,320)	(210)	(7,530)	(14,969)
RECONCILIATION OF FUNDS					
Total funds brought forward		(9,180)	600	(8,580)	6,389
TOTAL FUNDS CARRIED FORWARD		(16,500)	390	(16,110)	(8,580)
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	3
CURRENT ASSETS					
Debtors	9	-	-	-	5,793
Cash at bank		1,320	390	1,710	2,179
		1,320	390	1,710	7,972
CREDITORS					
Amounts falling due within one year	10	(17,820)	-	(17,820)	(16,555)
NET CURRENT ASSETS/(LIABILITIES)		(16,500)	390	(16,110)	(8,583)
TOTAL ASSETS LESS CURRENT LIABILITIES		(16,500)	390	(16,110)	(8,580)
NET ASSETS/(LIABILITIES)		(16,500)	390	(16,110)	(8,580)
FUNDS	11				
Unrestricted funds				(16,500)	(9,180)
Restricted funds				390	600
TOTAL FUNDS				(16,110)	(8,580)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:

U R Sheikh - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

The charity is a public benefit entity.

Tangible fixed assets

Tangible fixed assets are included at cost except for items transferred from the original organisation before it obtained charitable status. These were included at market value on the date transferred amounting to £500 for computer equipment and £200 for furniture.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings and computer equipment 25% straight line.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

During the year there was an appeal for funds specifically to provide water pumps in remote areas of Pakistan and £1,000 (2021 £600) All these funds had been expended by the year end (2021 £600 retained)

Towards the end of the current year an appeal for funds specifically for the victims of the Pakistan floods was launched and by the year end. £390 had been raised and this was still held by the charity at the year end.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 subsequently measured at their settlement value.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Going Concern

These accounts have been prepared on the going concern basis, however attention is drawn to note 14 of the financial statements.

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Donations	91,170	6,490
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.8.22	31.8.21
	£	£
Coronavirus furlough scheme	-	85,919
Activity General	<u> </u>	<u> </u>

There were no government grants received during the year.

During the previous year government grants of £85,919 were received from the Coronavirus Job Retention Scheme to support the charity to furlough staff. The grants were unconditional and have all been recognised as income in the financial statements for both years.

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	3	203
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	73,416	92,799
Social security costs	1,397	-
Other pension costs	82	470
	<u>74,895</u>	<u>93,269</u>

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
	5	8
Support staff	<u>5</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,890	600	6,490
Charitable activities			
General	85,919	-	85,919
Total	<u>91,809</u>	<u>600</u>	<u>92,409</u>
EXPENDITURE ON			
Raising funds	95,286	-	95,286
Charitable activities			
General	12,092	-	12,092
Total	<u>107,378</u>	<u>-</u>	<u>107,378</u>
NET INCOME/(EXPENDITURE)	(15,569)	600	(14,969)
RECONCILIATION OF FUNDS			
Total funds brought forward	6,389	-	6,389
TOTAL FUNDS CARRIED FORWARD	<u>(9,180)</u>	<u>600</u>	<u>(8,580)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>2,475</u>	<u>2,038</u>	<u>4,513</u>
DEPRECIATION			
At 1 September 2021	2,472	2,038	4,510
Charge for year	<u>3</u>	<u>-</u>	<u>3</u>
At 31 August 2022	<u>2,475</u>	<u>2,038</u>	<u>4,513</u>
NET BOOK VALUE			
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>3</u>	<u>-</u>	<u>3</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Other debtors	<u>-</u>	<u>5,793</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Social security and other taxes	2,119	1,620
Other creditors	2,400	2,400
Accrued expenses	<u>13,301</u>	<u>12,535</u>
	<u>17,820</u>	<u>16,555</u>

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	(9,180)	(7,320)	(16,500)
Restricted funds			
General fund	600	(600)	-
Pakistan floods	<u>-</u>	<u>390</u>	<u>390</u>
	<u>600</u>	<u>(210)</u>	<u>390</u>
TOTAL FUNDS	<u>(8,580)</u>	<u>(7,530)</u>	<u>(16,110)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,780	(97,100)	(7,320)
Restricted funds			
General fund	1,000	(1,600)	(600)
Pakistan floods	390	-	390
	<u>1,390</u>	<u>(1,600)</u>	<u>(210)</u>
TOTAL FUNDS	<u><u>91,170</u></u>	<u><u>(98,700)</u></u>	<u><u>(7,530)</u></u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	6,389	(15,569)	(9,180)
Restricted funds			
General fund	-	600	600
	<u>6,389</u>	<u>(14,969)</u>	<u>(8,580)</u>
TOTAL FUNDS	<u><u>6,389</u></u>	<u><u>(14,969)</u></u>	<u><u>(8,580)</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,809	(107,378)	(15,569)
Restricted funds			
General fund	600	-	600
	<u>92,409</u>	<u>(107,378)</u>	<u>(14,969)</u>
TOTAL FUNDS	<u><u>92,409</u></u>	<u><u>(107,378)</u></u>	<u><u>(14,969)</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	6,389	(22,889)	(16,500)
Restricted funds			
Pakistan floods	-	390	390
TOTAL FUNDS	<u>6,389</u>	<u>(22,499)</u>	<u>(16,110)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,589	(204,478)	(22,889)
Restricted funds			
General fund	1,600	(1,600)	-
Pakistan floods	390	-	390
	<u>1,990</u>	<u>(1,600)</u>	<u>390</u>
TOTAL FUNDS	<u>183,579</u>	<u>(206,078)</u>	<u>(22,499)</u>

12. RELATED PARTY DISCLOSURES

Mr Q A Chaudhry ,the father of the trustee Mr A Chaudhry who was appointed as a trustee in November 2016, was employed by the charity during the year and received a salary amounting to £19,100 gross (2021 £11,424). Mr Q A Chaudhry was also the chairman of Empowering Communities Foundation in Pakistan to whom grants of £8,000 were made during the year (2021 £2,250). One of the trustees , Mr. Usman Sheikh has loaned the charity £2,400 during the previous year and this was still outstanding at the year end and is included in other creditors.This amount is unsecured and repayable on demand.

13. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of wages and the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

14. GOING CONCERN

The trustees have made an assessment of going concern and feel that the coronavirus pandemic had a substantial impact on the charity's activities which has led to the charity having negative reserves at the year end. We are now in a phase of recovery from the pandemic and we have looked at forecasts and have seen income streams increasing after the year end. This will allow reserves to be built up once again. Donations to the overseas charity will be restricted until the charity is able to afford to do so and a tight control will be maintained over expenditure. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	91,170	6,490
Charitable activities		
Coronavirus furlough scheme	-	85,919
Total incoming resources	91,170	92,409
EXPENDITURE		
Raising donations and legacies		
Wages	73,416	92,799
Social security	1,397	-
Pensions	82	470
Collection boxes and labels	1,980	-
Payroll costs	432	415
Donation transfer costs	1,758	1,602
	79,065	95,286
Charitable activities		
Rent, rates and water	3,844	3,038
Light and heat	2,938	1,436
Telephone	922	820
Sundries	200	126
Website costs	161	475
Maintenance charges	622	1,031
Fixtures and fittings	3	203
Grants to institutions	8,000	2,250
	16,690	9,379
Support costs		
Finance		
Bank charges	65	73
Other		
Accountancy	1,440	1,320
Independent Examination	1,440	1,320
	2,880	2,640
Total resources expended	98,700	107,378
Net expenditure	(7,530)	(14,969)

This page does not form part of the statutory financial statements