

Empart (UK)

Unaudited Financial Statements

31 December 2020

Empart (UK)

Financial Statements

Year ended 31 December 2020

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Empart (UK)

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Empart (UK)
Charity registration number	1163285
Principal office	24 Dacre Street Morpeth Northumberland NE61 1HW

The trustees

P C Van Haaster
I J Bott
W Turner

Independent examiner	Michael W Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB
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Structure, governance and management

Our structure

Empart is a non-profit organisation that is committed to maintaining a high level of accountability and transparency. As such, Empart does not issue any shares or pay dividends to any person or organisation that supports it. Empart is registered separately in each country it operates according to existing regulations. Each entity is then managed by its own independent board which is overseen informally by a global executive team. It is the responsibility of each country's individual boards to ensure agreed standards are met.

The charity was founded in the UK in July 2015, after first being established in 1998 in Australia and since then gradually expanded into several other countries.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Objectives and activities

Our stated objectives

- (a) The prevention or relief of poverty by providing funds, items and services to our bona fide indigenous partner charities/organisations in Asia;
- (b) The advancement of religion to enable community transformation in Asia and the United Kingdom for the benefit of society, by celebrating both cultures and providing training and services.
- (c) To advance education for the public benefit, in particular by the provision of schools and skills training centres in Asia;
- (d) 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, our bona fide indigenous partner charities/organisations and/or affected countries in Asia.

Achievements and performance

Our achievements and objectives 2020

Empart UK currently has a board consisting of 3 trustees, 2 non-trustee members (2019-1) and an advisor from the European Hub (based in Switzerland).

One of Empart UK's trustees is employed by the European Hub (Empart Suisse) with part of their responsibility being committed to the UK. During the year we appointed a new UK Country Leader. The team comprises 1 part-time employee (0.4FTE), 7 part-time volunteers (2019-4) and several other volunteers who support events.

Empart operates throughout the UK with the registered office in Morpeth, Northumberland and a significant partner base in Southern England with the Country leader and part of the team based in London.

The main activity is to fundraise throughout the UK to carry out the stated objectives in Asia. Fundraising activities are undertaken mostly through personal contact and communications to existing donors. Empart UK seeks new donors through targeted events as well as through personal contact.

Specifically:

- Due to lock-down restrictions rather than running our usual fundraising events we moved online. During the course of the year we raised some funds via sponsored events including a head-shave. We also ran a large direct-mail campaign throughout the year.
- Partnership trips to Asia in April were cancelled due to Covid.
- In response to the Covid epidemic in Asia we diverted significant resources to reach local communities with health education, food distribution and economic support.

Empart (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Financial review

Charitable activities, income and expenditure

The results for the year are reported in the Statement of Financial Activities.

Total donations received £81,898 (2019:£52,304). There was a surplus of income during the year of £5,309 (2019:£4,011).

Total expended on charitable activities was £63,956 (2019:£39,660). During the year grants totalling £37,470 (2019:£29,533) were made directly towards projects in South Asia, primarily to support the training of men and women towards disciples and transformation of 100,000 communities. More detail of individual activities supported is given in the notes to the accounts.

Further expenses were covered by the European Hub in Switzerland. In addition to the Country Leader, they provided graphics and marketing resources which was valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare an annual budget which is monitored at their quarterly meetings. This year, taking into account day to day running costs and future funding requirements, it was decided that £3,000 was a reasonable figure to hold in reserves, equating to approximately two months expenditure on overheads. The actual reserves at the year end were £11,396 (2019:£6,087) which is more than what was required, and the surplus will be transferred to South Asia at the next donation.

The trustees' annual report was approved on 24 September 2021 and signed on behalf of the board of trustees by:



P C Van Haaster
Trustee



W Turner
Trustee

Empart (UK)

Independent Examiner's Report to the Trustees of Empart (UK)

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

24 September 2021

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	17,943	63,956	81,898	52,304
Other trading activities	5	–	–	–	2,887
Other income	6	20,952	–	20,952	46,793
Total income		<u>38,895</u>	<u>63,956</u>	<u>102,850</u>	<u>101,984</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	4,115	–	4,115	12,496
Expenditure on charitable activities	8,9	12,314	63,956	76,269	52,880
Other expenditure	12	17,157	–	17,157	32,597
Total expenditure		<u>33,586</u>	<u>63,956</u>	<u>97,541</u>	<u>97,973</u>
Net income and net movement in funds		<u>5,309</u>	<u>–</u>	<u>5,309</u>	<u>4,011</u>
Reconciliation of funds					
Total funds brought forward		6,087	–	6,087	2,076
Total funds carried forward		<u>11,396</u>	<u>–</u>	<u>11,396</u>	<u>6,087</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

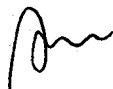
Empart (UK)

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	17	1,096	941
Current assets			
Stocks	18	2,342	2,342
Debtors	19	1,441	104
Cash at bank and in hand		45,333	13,037
		49,116	15,483
Creditors: amounts falling due within one year	20	38,816	10,337
Net current assets		10,300	5,146
Total assets less current liabilities		11,396	6,087
Net assets		11,396	6,087
Funds of the charity			
Unrestricted funds		11,396	6,087
Total charity funds	21	11,396	6,087

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2021, and are signed on behalf of the board by:


P C Van Haaster
Trustee


W Turner
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Empart (UK)

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 24 Dacre Street, Morpeth, Northumberland, NE61 1HW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	<u>17,943</u>	<u>63,956</u>	<u>81,898</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	<u>12,644</u>	<u>39,660</u>	<u>52,304</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	—	—	2,215	2,215
Sales	—	—	672	672
	<u>—</u>	<u>—</u>	<u>2,887</u>	<u>2,887</u>

6. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Mission teams	—	—	10,386	10,386
Donated goods	20,952	20,952	36,407	36,407
	<u>20,952</u>	<u>20,952</u>	<u>46,793</u>	<u>46,793</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of other trading activities - Staging events	4,115	4,115	12,496	12,496

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
The advancement of religion.	—	47,963	47,963
The prevention or relief of poverty.	—	210	210
To advance education.	—	1,915	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.	—	13,868	13,867
Support costs	12,314	—	12,314
	<u>12,314</u>	<u>63,956</u>	<u>76,269</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
The advancement of religion.	—	37,751	37,751
The prevention or relief of poverty.	—	527	527
To advance education.	—	1,382	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.	—	—	—
Support costs	13,220	—	13,218
	<u>13,220</u>	<u>39,660</u>	<u>52,880</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
The advancement of religion.	47,963	11,474	59,437	50,969
The prevention or relief of poverty.	210	–	210	527
To advance education.	1,915	–	1,915	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.	13,867	–	13,867	–
Governance costs	–	840	840	–
	<u>63,955</u>	<u>12,314</u>	<u>76,269</u>	<u>52,880</u>

10. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2020 £	Total 2019 £
Staff costs	3,407	3,407	6,844
Premises	2,814	2,814	2,381
Communications and IT	2,701	2,701	1,388
General office	1,960	1,960	811
Support costs - Other costs	592	592	1,779
	<u>11,474</u>	<u>11,474</u>	<u>13,203</u>

11. Analysis of grants

	2020 £	2019 £
Grants to institutions		
Grants to an institution	37,470	29,533
Total grants	<u>37,470</u>	<u>29,533</u>

The name of the institution has not been disclosed as this could be prejudicial to the grant made or the recipient institution or the individual working at the recipient institution.

12. Other expenditure

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Consultancy	17,157	17,157	22,663	22,663
Mission teams	–	–	9,934	9,934
	<u>17,157</u>	<u>17,157</u>	<u>32,597</u>	<u>32,597</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

13. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	416	141

14. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	840	—

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	3,407	6,844

The average head count of employees during the year was 1 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

16. Trustee remuneration and expenses

During the year £7,740(2019:£14,488) was paid to P Van Haaster in her role as European Chief Operating Officer. Travel expenses of £195 (2019:£nil) was paid to W Turner. No other trustees received any remuneration or benefits.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2020	1,082
Additions	571
At 31 December 2020	1,653
Depreciation	
At 1 January 2020	141
Charge for the year	416
At 31 December 2020	557
Carrying amount	
At 31 December 2020	1,096
At 31 December 2019	941

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

18. Stocks

	2020	2019
	£	£
Donated goods for distribution	<u>2,342</u>	<u>2,342</u>

19. Debtors

	2020	2019
	£	£
Prepayments and accrued income	<u>1,441</u>	<u>104</u>

20. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,152	–
Accruals and deferred income	<u>37,664</u>	<u>10,337</u>
	<u>38,816</u>	<u>10,337</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 202	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>6,087</u>	<u>38,895</u>	<u>(33,586)</u>	<u>11,396</u>

	At 1 January 201	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	<u>2,076</u>	<u>62,324</u>	<u>(58,313)</u>	<u>6,087</u>

Restricted funds

	At 1 January 202	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted fund	<u>–</u>	<u>63,956</u>	<u>(63,956)</u>	<u>–</u>

	At 1 January 201	Income	Expenditure	At 31 December 2019
	£	£	£	£
Restricted fund	<u>–</u>	<u>39,660</u>	<u>(39,660)</u>	<u>–</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,096	–	1,096
Current assets	12,293	36,823	49,116
Creditors less than 1 year	(1,993)	(36,823)	(38,816)
Net assets	<u>11,396</u>	<u>–</u>	<u>11,396</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	941	–	941
Current assets	5,146	10,337	15,483
Creditors less than 1 year	–	(10,337)	(10,337)
Net assets	<u>6,087</u>	<u>–</u>	<u>6,087</u>

Empart (UK)

Management Information

Year ended 31 December 2020

The following pages do not form part of the financial statements.

Empart (UK)

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	<u>81,898</u>	<u>52,304</u>
Other trading activities		
Fundraising events	—	2,215
Sales	<u>—</u>	<u>672</u>
	—	<u>2,887</u>
Other income		
Mission teams	—	10,386
Donated goods	<u>20,952</u>	<u>36,407</u>
	<u>20,952</u>	<u>46,793</u>
Total income	<u><u>102,850</u></u>	<u><u>101,984</u></u>

Empart (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
Expenditure		
Costs of other trading activities		
Purchases	–	2,182
Advertising	4,115	10,314
	<u>4,115</u>	<u>12,496</u>
Expenditure on charitable activities		
Wages and salaries	3,407	6,844
Rent	1,892	1,776
Entertaining	105	82
Light and heat	226	222
Stripe processing fees	181	108
Insurance	280	134
It software consumables	2,701	1,388
Bank charges	–	15
Travel	472	1,667
Legal and professional fees	855	30
Telephone	226	222
Office costs	1,553	589
Depreciation	416	141
Aid and development	14,077	527
Community transformation team	9,557	1,800
Education and residential hostel	1,915	1,384
Transformation services	38,406	35,951
	<u>76,269</u>	<u>52,880</u>
Other expenditure		
Consultancy	17,157	22,663
Mission teams	–	9,934
	<u>17,157</u>	<u>32,597</u>
Total expenditure	<u>97,541</u>	<u>97,973</u>
Net income	<u>5,309</u>	<u>4,011</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Fund raising events	—	2,182
Advertising	4,115	10,314
	<u>4,115</u>	<u>12,496</u>
Costs of other trading activities	<u>4,115</u>	<u>12,496</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
Expenditure on charitable activities		
The advancement of religion.		
<i>Activities undertaken directly</i>		
Community transformation teams	9,557	1,800
Transformation centres	38,406	35,951
	<u>47,963</u>	<u>37,751</u>
Support costs		
Salaries	3,407	6,844
Rent	1,892	1,776
Entertainment	105	82
Light & heat	226	222
Stripe processing fees	181	108
Insurance	280	134
It software and consumables	2,701	1,388
Bank charges	—	15
Travel expenses	472	1,667
Legal and professional fees	15	30
Telephone	226	222
Office costs	1,553	589
Depreciation	416	141
	<u>11,474</u>	<u>13,218</u>
The prevention or relief of poverty.		
<i>Activities undertaken directly</i>		
Aid and development	(210)	(527)
To advance education.		
<i>Activities undertaken directly</i>		
Schools and educational	1,915	1,384
The relief of financial need and suffering among victims of natural or other kinds of disaster.		
<i>Activities undertaken directly</i>		
Aid and development	13,867	—
Governance costs		
Governance costs - accountancy fees	840	—
	<u>76,269</u>	<u>52,880</u>
Expenditure on charitable activities		