

Empart (UK)

Unaudited Financial Statements

31 December 2021

Empart (UK)

Financial Statements

Year ended 31 December 2021

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Empart (UK)

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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
M Burton

(Appointed 21 May 2021)

Independent examiner Michael W Reed
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

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 2021

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 2021

Financial review

Charitable activities, income and expenditure

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

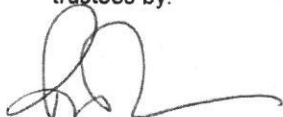
Total donations received £77,987 (2020:£81,898). There was a surplus of income during the year of £980 (2020:£5,309).

Total expended on charitable activities was £76,698 (2020:£76,269). During the year grants totalling £70,000 (2020:£37,470) 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 were valued at cost. A breakdown of donated goods and services is provided in the notes to the accounts.

The Board prepare and 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 £12,376 (2020:£11,396) 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 01/07/2022 and signed on behalf of the board of trustees by:



W Turner
Trustee



M Burton
Trustee

Empart (UK)

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

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Empart (UK) ('the charity') for the year ended 31 December 2021.

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

25 August 2022

Empart (UK)

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	16,122	61,865	77,987	81,898
Other trading activities	5	1,018	—	1,018	—
Other income	6	15,932	—	15,932	20,952
Total income		<u>33,072</u>	<u>61,865</u>	<u>94,937</u>	<u>102,850</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	7,569	—	7,569	4,115
Expenditure on charitable activities	8,9	14,833	61,865	76,698	76,269
Other expenditure	12	9,690	—	9,690	17,157
Total expenditure		<u>32,092</u>	<u>61,865</u>	<u>93,957</u>	<u>97,541</u>
Net income and net movement in funds		<u>980</u>	<u>—</u>	<u>980</u>	<u>5,309</u>
Reconciliation of funds					
Total funds brought forward		11,396	—	11,396	6,087
Total funds carried forward		<u>12,376</u>	<u>—</u>	<u>12,376</u>	<u>11,396</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.

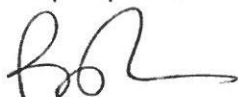
Empart (UK)

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	743	1,096
Current assets			
Stocks	18	1,968	2,342
Debtors	19	953	1,441
Cash at bank and in hand		43,514	45,333
		<u>46,435</u>	<u>49,116</u>
Creditors: amounts falling due within one year	20	34,802	38,816
Net current assets		<u>11,633</u>	<u>10,300</u>
Total assets less current liabilities		<u>12,376</u>	<u>11,396</u>
Net assets		<u>12,376</u>	<u>11,396</u>
Funds of the charity			
Unrestricted funds		12,376	11,396
Total charity funds	21	<u>12,376</u>	<u>11,396</u>

These financial statements were approved by the board of trustees and authorised for issue on 01/07/2022 and are signed on behalf of the board by:



W Turner
Trustee



M Burton
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 2021

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 2021

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 2021

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 2021

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 2021 £
Donations			
Donations	<u>16,122</u>	<u>61,865</u>	<u>77,987</u>

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

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>1,018</u>	<u>1,018</u>	<u>—</u>	<u>—</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donated goods	15,932	15,932	20,952	20,952

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Staging events	7,569	7,569	4,115	4,115

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
The advancement of religion.	—	31,518	31,518
The prevention or relief of poverty.	—	4,530	4,530
To advance education.	—	20,933	20,933
The relief of financial need and suffering among victims of natural or other kinds of disaster.	—	4,884	4,884
Support costs	14,833	—	14,833
	<u>14,833</u>	<u>61,865</u>	<u>76,698</u>

	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>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
The advancement of religion.	31,518	13,635	45,153	59,437
The prevention or relief of poverty.	4,530	—	4,530	210
To advance education.	20,933	—	20,933	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.	4,884	—	4,884	13,867
Governance costs	—	1,198	1,198	840
	<u>61,865</u>	<u>14,833</u>	<u>76,698</u>	<u>76,269</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Staff costs	—	—	3,407
Premises	2,897	2,897	2,814
Communications and IT	1,813	1,813	2,701
General office	8,411	8,411	1,960
Support costs - Other costs	514	514	592
	<u>13,635</u>	<u>13,635</u>	<u>11,474</u>

11. Analysis of grants

	2021	2020
	£	£
Grants to institutions		
Grants to an institution	70,000	37,470
Total grants	<u>70,000</u>	<u>37,470</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 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Consultancy	<u>9,690</u>	<u>9,690</u>	<u>17,157</u>	<u>17,157</u>

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	538	416

14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	840

15. Staff costs

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

	2021	2020
	£	£
Wages and salaries	—	3,407

The average head count of employees during the year was Nil (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

During the year £7,740(2020:£7,740) was paid to P Van Haaster in her role as European Chief Operating Officer. Travel expenses of £134 was paid to P Van Haaster and £159 (2020:£195) was paid to W Turner. No other trustees received any remuneration or benefits.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2021	1,653
Additions	220
Disposals	(198)
At 31 December 2021	1,675
Depreciation	
At 1 January 2021	557
Charge for the year	538
Disposals	(163)
At 31 December 2021	932
Carrying amount	
At 31 December 2021	743
At 31 December 2020	1,096

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

18. Stocks

	2021	2020
	£	£
Donated goods for distribution	<u>1,968</u>	<u>2,342</u>

19. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>953</u>	<u>1,441</u>

20. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,913	1,152
Accruals and deferred income	<u>29,889</u>	<u>37,664</u>
	<u>34,802</u>	<u>38,816</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>11,396</u>	<u>33,072</u>	<u>(32,092)</u>	<u>12,376</u>

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

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted fund	<u>—</u>	<u>61,865</u>	<u>(61,865)</u>	<u>—</u>

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

Empart (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	743	–	743
Current assets	46,435	26,689	73,124
Creditors less than 1 year	(34,802)	(26,689)	(61,491)
Net assets	<u>12,376</u>	<u>–</u>	<u>12,376</u>

	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>

Empart (UK)

Management Information

Year ended 31 December 2021

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

Empart (UK)

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	77,987	81,898
Other trading activities		
Fundraising events	1,018	—
Other income		
Donated goods	15,932	20,952
Total income	<u>94,937</u>	<u>102,850</u>
Expenditure		
Costs of other trading activities		
Purchases	886	—
Advertising	6,683	4,115
	<u>7,569</u>	<u>4,115</u>
Expenditure on charitable activities		
Wages and salaries	—	3,407
Rent	1,848	1,892
Entertaining	—	105
Light and heat	231	226
Stripe processing fees	204	181
Insurance	280	280
IT software consumables	1,776	2,701
Loss on disposal of fixed assets	37	—
Travel expenses	514	472
Legal and professional fees	1,198	855
Telephone	231	226
Other office costs	7,976	1,553
Depreciation	538	416
Aid and development	9,414	14,077
Community transformation team	8,880	9,557
Education and residential hostel	20,933	1,915
Transformation services	22,638	38,406
	<u>76,698</u>	<u>76,269</u>
Other expenditure		
Consultancy	9,690	17,157
Total expenditure	<u>93,957</u>	<u>97,541</u>

Empart (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Net income	<u>980</u>	<u>5,309</u>

Empart (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Fund raising events	886	—
Advertising	6,683	4,115
	<u>7,569</u>	<u>4,115</u>
Costs of other trading activities	<u>7,569</u>	<u>4,115</u>

Empart (UK)

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

Year ended 31 December 2021

	2021 £	2020 £
Expenditure on charitable activities		
The advancement of religion.		
<i>Activities undertaken directly</i>		
Community transformation teams	8,880	9,557
Transformation centres	22,638	38,406
	<u>31,518</u>	<u>47,963</u>
Support costs		
Salaries	—	3,407
Rent	1,848	1,892
Entertainment	—	105
Light & heat	231	226
Stripe processing fees	204	181
Insurance	280	280
IT software and consumables	1,776	2,701
Loss on disposal of fixed assets	37	—
Travel expenses	514	472
Legal and professional fees	—	15
Telephone	231	226
Office costs	7,976	1,553
Depreciation	538	416
	<u>13,635</u>	<u>11,474</u>
The prevention or relief of poverty.		
<i>Activities undertaken directly</i>		
Aid and development	(4,530)	(210)
To advance education.		
<i>Activities undertaken directly</i>		
Schools and educational	20,933	1,915
The relief of financial need and suffering among victims of natural or other kinds of disaster.		
<i>Activities undertaken directly</i>		
Aid and development	4,884	13,867
Governance costs		
Governance costs - accountancy fees	1,198	840
	<u>76,698</u>	<u>76,269</u>
Expenditure on charitable activities	<u>76,698</u>	<u>76,269</u>