

Trustees' Annual Report for the period						
Period start date				Period end date		
01 01 2020				31 12 2020		
From				To		

Section A

Reference and administration details

Charity name Harvest Chapel International - UK

Other names charity is known by HCI-UK

Registered charity number (if any) 1164948/SC047001

Charity's principal address 167-169 Great Portland Street

5th Floor

London

Postcode

W1W 5PF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Fitzgerald Odonkor			
2	Dr John Ocansey			
3	Mrs Sandra Yankson-Kusah			
4	Rev Felix Katahena			
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document
(e.g., trust deed, constitution)

Constitution

How the charity is constituted
(e.g., trust, association, company)

Charitable Incorporated Organisation (CIO) - Foundation

Trustee selection methods
(e.g., appointed by, elected by)

Appointed by Select Committee of Pastoral Board

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to
- manage them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and is a Charitable Incorporated Organisation. The trustees have adopted the provisions of the Charities Statement of Recommended Practice (FRS102 SORP)

Recruitment and appointment of new trustees:

The charity has a written policy in respect of recruitment and appointment voluntary and non-voluntary workers including trustees. New trustees are selected based on recommendations by the Pastoral Board. They will prove their contribution and skills to the governance of the charity. They are provided with copies of the Charity Commission's guidance to trustees and an introduction to the activities of the charity. The current board of trustees is made up of committed and selfless and hardworking individuals.

New Trustee:

No new trustee was appointed in the course of the year.

Branches:

This charity has a branch in Glasgow; registered with the Office of the Scottish Charity Regulator with the same objectives and aims. The charity commission England and Wales is the Lead regulator. However, the charity is obliged to submit the following to the Office of the Scottish Charity Regulator: - Information Return for Cross-Border Charities - Trustees Annual Return - Annual UK Financial statements The trustees confirm that they have had due regard to the guidance issued by the charity commission on public benefit before deciding what activities the charity should undertake.

Reference and Administration:

Registered Charity number 1164948 - England 7 Wales

Registered Charity number SC047001 - Scotland

Company House: CE005919

Principal address: 167-169 Great Portland Street 5th Floor W1 W5PF

Trustees: Rev Fitzgerald Odonkor, Rev Felix Katahena Mrs Sandra Yankson, Dr John Ocansey

Summary of the objects of the charity set out in its governing document

The objects of the Church are for the benefit of the Public:

- The objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the United Kingdom and in such other parts of the world as the charity may from time-to-time think fit and such other purposes which are exclusively charitable according to the law of England and Wales and relate to the charitable work of the charity.
- To advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit
- To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit
- To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Summary of main Activities

- The Charity provides services on Sundays (and other days) to enable a safe place for worship, celebration, fellowship, and learning.
- Enable meetings for prayer and fellowship, to combat isolation and loneliness. To enhance the lives of families and offer support and guidance in helping to build a friendly and well-integrated society.
- Provide a safe place and offer support to help transform lives of those who attend.
- Promote visitation of hospices and sponsorship of training for returners to work
- Provide Counselling and leadership training
- Provide support for after school club in the community
- The celebration of public worship, the teaching of the Christian faith, mission, and evangelism.
- Pastoral work, including visiting the sick and bereaved, the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs.
- The support of other charities in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year**ACHIEVEMENT AND PERFORMANCE****Charitable activities Reaching out to the communities:**

Harvest Chapel International-UK is committed to the development and well-being of its members as well as its communities through its programmes of events which made tremendous impact in the communities. Despite the impact of the pandemic the charity managed to achieve all of its objectives.

Investment Performance

The Charity despite the difficulties the covid-19 pandemic presented managed to keep all mortgage up to date.

In the course of the year the charity missed an opportunity to purchase a permanent place for the Bedford branch due to inability to mobilise funds.

Internal and external factors**Factors relevant to achieving objectives:**

Factors relevant to achieving objectives: Voluntary contributions were affected negatively in some branches as some contributors lost their jobs. The inability to change all cash contributions to online payments was also a contributing factor

Plans for the Future

The Charity is working towards acquiring more properties from which the community can be better served.

To ensure and provide all the required Government measures and advice in all Churches against Coronavirus (Covid 19)

Brief statement of the charity's policy on reserves**FINANCIAL REVIEW Reserves policy****The Charity's financial position:**

The Charity is still working towards acquiring more properties from which the community can be better served.

The charity's financial position is now being meticulously built carefully keeping costs to the minimum, without compromising the quality of services rendered at approximately the same level of incoming resources generated.

Principal funding sources. The charity's principal funding continues to be members' voluntary contributions and donations

Cross Boarder Activity:

The cross-border activity refers only to the branch in Scotland with estimated 12.5% of the whole activities of the Harvest Chapel International-UK.

Risk Management:

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees confirm that considerations have been given to the major risks to which the charity is exposed and that systems have been designed and established to mitigate those risks

Details of any funds materially in deficit**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Financial Review:

The total incoming resources has decreased by about 3.51% to £166,934 in 2020 as compared to £172,999 in 2019.

The total resources expended decreased by about 37% to £105,144 in 2020 as compared to £166,916 in 2019.

The net surplus increased to £61,790 as compared to £6,083 in 2019

Total reserves for the year under review increased by about 28.70% to £277,091 in 2020 as compared to £215,300 in 2019.

Section F



Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Fitzgerald Odonkor	Rev Felix Katahena
Position (e.g. Secretary, Chair, etc)	Chairman	Managing Trustee
Date	18/09/2021	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Harvest Chapel International - UK

On accounts for the year
ended

31 December 2020

Charity no
(if any)

1164948/SCO47001

Set out on pages

1 - 11

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2019.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

18/09/2021

Name:

Johnson Akpebu

Relevant professional
qualification(s) or body

Fellow – Association of Chartered Certified Accountant - ACCA

(if any):

Address:	127 Sewell Road
	London
	SE2 9DH

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

	Harvest Chapel International - UK			Charity No	1164948/SC047001		
				Company No	CE005919		
	Annual accounts for the period						
	Period start date		01/01/2020	To	Period end date	31/12/2020	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	166,934	-	-	166,934	165,425
Charitable activities	S02	-	-	-	-	7,574
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	166,934	-	-	166,934	172,999
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	16,218	-	-	16,218	34,907
Charitable activities	S09	25,565	-	-	25,565	55,395
Separate material expense item	S10	28,893	-	-	28,893	55,645
Other	S11	34,468	-	-	34,468	20,969
Total	S12	105,144	-	-	105,144	166,916
Net income/(expenditure) before tax for the reporting period						
	S13	61,791	-	-	61,791	6,083
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	61,791	-	-	61,791	6,083
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)						
	S17	61,791	-	-	61,791	6,083
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds						
	S22	61,791	-	-	61,791	6,083
Reconciliation of funds:						
Total funds brought forward	S23	215,300	-	-	215,300	209,217
Total funds carried forward	S24	277,091	-	-	277,091	215,300

		Harvest Chapel International-UK	Charity No	1164948/SC047001		
			Company No	CE005919		
Section B Balance sheet						
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	505,115	-	-	505,115	517,379
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	505,115	-	-	505,115	517,379
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	110,975	-	-	110,975	48,421
Total current assets	B10	110,975	-	-	110,975	48,421
Creditors: amounts falling due within one year (Note 20)	B11	23,300	-	-	23,300	22,400
Net current assets/(liabilities)	B12	87,675	-	-	87,675	26,021
Total assets less current liabilities	B13	592,790	-	-	592,790	543,400
Creditors: amounts falling due after one year (Note 20)	B14	315,700	-	-	315,700	328,100
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	277,091	-	-	277,091	215,300
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	277,091		-	277,091	215,300
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	277,091	-	-	277,091	215,300
<p>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</p> <p>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</p> <p>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</p> <p>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</p>						
Signed by one or two trustees/directors on behalf of all the trustees/directors		Print Name			Date of approval dd/mm/yyyy	
		Rev Fitzgerald Odonkor			15/09/2021	
						
Signature of Trustee/director authenticating accounts being sent to Companies House					Date dd/mm/yyyy	
					16/09/2021	
		Rev. Felix Katahena			Print name	

Section C		Notes to the accounts	
Note 1 Basis of preparation			
<i>This section should be completed by all charities.</i>			
1.1 Basis of accounting			
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.			
The accounts have been prepared in accordance with:			
• and with*	<input checked="" type="checkbox"/>	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014	
• and with*	<input type="checkbox"/>	the Financial Reporting Standard applicable in the United Kingdom and Republic of	
• and with the Charities Act 2011.	<input type="checkbox"/>		
The charity constitutes a public benefit entity as defined by		Charities Act 2011	
1.2 Going concern			
<i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i>			
An explanation as to those factors that support the conclusion that the charity is a going concern;			
Disclosure of any uncertainties that make the going concern assumption doubtful;		N/A	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.		N/A	
1.3 Change of accounting policy			
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.			
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	
No*	<input type="checkbox"/>		
<i>Please disclose:</i>			
(i) the nature of the change in accounting policy;		N/A	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and		N/A	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.		N/A	
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).			
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	
No*	<input type="checkbox"/>		
<i>Please disclose:</i>			
(i) the nature of any changes;		N/A	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and		N/A	
(iii) where practicable, the effect of the change in one or more future periods.		N/A	
1.5 Material prior year errors			
No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).			
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	
No*	<input type="checkbox"/>		
<i>Please disclose:</i>			
(i) the nature of the prior period error;		N/A	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and		N/A	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.		N/A	

Section C		Notes to the accounts			(cont)		
Note 2		Accounting policies					
2.2 INCOME							
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:						
	• the charity becomes entitled to the resources;			Yes*	No*	N/a*	
	• it is more likely than not that the trustees will receive the resources;			✓			
	• the monetary value can be measured with sufficient reliability.						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.			Yes*	No*	N/a*	
				✓			
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).			Yes*	No*	N/a*	
				✓			
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			Yes*	No*	N/a*	
				✓			
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			Yes*	No*	N/a*	
				✓			
Government grants	The charity has received government grants in the reporting period			Yes*	No*	N/a*	
					✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			Yes*	No*	N/a*	
				✓			
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			Yes*	No*	N/a*	
				✓			
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			Yes*	No*	N/a*	
				✓			
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			Yes*	No*	N/a*	
				✓			
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'.			Yes*	No*	N/a*	
				✓			
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			Yes*	No*	N/a*	
				✓			
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			Yes*	No*	N/a*	
				✓			
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			Yes*	No*	N/a*	
				✓			
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.			Yes*	No*	N/a*	
				✓			
Support costs	The charity has incurred expenditure on support costs.			Yes*	No*	N/a*	
				✓			
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			Yes*	No*	N/a*	
				✓			
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			Yes*	No*	N/a*	
				✓			
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			Yes*	No*	N/a*	
				✓			
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			Yes*	No*	N/a*	
				✓			
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			Yes*	No*	N/a*	
				✓			
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			Yes*	No*	N/a*	
				✓			

2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓	✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
				✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C	Notes to the accounts			(cont)		
Note 3	Income					
	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	166,934	-	-	166,934	165,425
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	166,934	-	-	166,934	165,425
Charitable activities:	Charitable activities	-	-	-	-	7,574
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	7,574	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		166,934	-	-	166,934	172,999
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.						
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.						
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)						
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).						
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).						

Section C		Notes to the accounts (cont)						
Note 6		Expenditure						
		This year				Last year		
Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	16,218	-	-	16,218	34,907	-	-	34,907
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	16,218	-	-	16,218	34,907	-	-	34,907
Expenditure on charitable activities:								
Charitable activities	25,565	-	-	25,565	55,395	-	-	55,395
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	25,565	-	-	25,565	55,395	-	-	55,395
Separate material item of expense								
Separate material item of expense	28,893	-	-	28,893	55,645	-	-	55,645
	-	-	-	-	-	-	-	-
Total	28,893	-	-	28,893	55,645	-	-	55,645
Other								
Depreciation	23,145	-	-	23,145	20,969	-	-	20,969
Loan Interest	10,400	-	-	10,400	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	33,545	-	-	33,545	20,969	-	-	20,969
TOTAL EXPENDITURE	104,221	-	-	104,221	166,916	-	-	166,916
Other information:								
Analysis of expenditure on charitable activities								
		This year				Last year		
Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).								
Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).								

Section C			Notes to the accounts	
Note 10			Details of certain types of expenditure	
Note 10.1 Fees for examination of the accounts				
Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).				
			This year	Last year
			£	£
Independent examiner's fees			500	500
Assurance services other than independent examination			-	-
Tax advisory fees			-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner			-	-

Section C		Notes to the accounts				(cont)
Note 14 Tangible fixed assets						
<i>Please complete this note if the charity has any tangible fixed assets</i>						
14.1 Cost or valuation						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total	
	£	£	£	£	£	
At the beginning of the year	500,000	-	-	54,844	554,844	
Additions	-	-	-	10,881	10,881	
Revaluations	-	-	-	-	-	
Disposals	-	-	-	-	-	
Transfers *	-	-	-	-	-	
At end of the year	500,000	-	-	65,725	565,725	
14.2 Depreciation and impairments						
**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate	2%			20%		
At beginning of the year	10,000	-	-	27,465	37,465	
Disposals	-	-	-	-	-	
Depreciation	10,000	-	-	13,145	23,145	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	20,000	-	-	40,610	60,610	
14.3 Net book value						
Net book value at the beginning of the year	490,000	-	-	27,379	517,379	
Net book value at the end of the year	480,000	-	-	25,115	505,115	
14.4 Impairment						
<i>This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>						
<i>Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.</i>						
14.5 Revaluation						
If an accounting policy of revaluation is adopted, please provide:				This year	Last year	
the effective date of the revaluation						
the name of independent valuer, if applicable						
the methods applied and significant assumptions						
the carrying amount that would have been recognised had the assets been carried under the cost model.				-	-	
14.6 Other disclosures						
				This year	Last year	
				£	£	
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.				-	-	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.				-	-	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.						
* The "transfers" row is for movements between fixed asset categories.						
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also						

Section C		Notes to the accounts		(cont)	
Note 20 Creditors and accruals					
Please complete this note if the charity has any creditors or accruals.					
20.1 Analysis of creditors					
	Amounts falling due within one year		Amounts falling due after more than one year		
	This year	Last year	This year	Last year	
	£	£	£	£	
Accruals for grants payable	-	-	-	-	
Bank loans and overdrafts	22,800	21,900	315,700	328,100	
Trade creditors	-	-	-	-	
Payments received on account for contracts or performance-related grants	-	-	-	-	
Accruals and deferred income	500	500	-	-	
Taxation and social security	-	-	-	-	
Other creditors	-	-	-	-	
Total	23,300	22,400	315,700	328,100	
20.2 Deferred income					
Please complete this note if the charity has deferred					
	This year		Last year		
Please explain the reasons why income is deferred.					
Movement in deferred income account			This year	Last year	
			£	£	
Balance at the start of the reporting period			-	-	
Amounts added in current period			-	-	
Amounts released to income from previous periods			-	-	
Balance at the end of the reporting period			-	-	

Section C			Notes to the accounts		(cont)
Note 24					Cash at bank and in hand
			This year	Last year	
			£	£	
Short term cash investments (less than 3 months maturity date)			-	-	
Short term deposits			-	-	
Cash at bank and on hand			110,975	48,421	
Other			-	-	
Total			110,975	48,421	