

The Charity Registration Number is :-

1170370

Clifton Baba Foundation Report and Accounts

5 May 2023

# Clifton Baba Foundation

Report and accounts for the year ended 5 May 2023

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## **Clifton Baba Foundation**

### **Trustees' Annual Report for the year ended 5 May 2023**

The Trustees present their Report and Accounts for the year ended 5 May 2023.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Clifton Baba Foundation.

The charity is also known by its operating name, Clifton Baba Foundation.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1170370.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 01 January 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

##### **The principal operating address of the charity is:-**

3 Sheene Road  
Leicester,  
LE4 1BF

##### **The Trustees in office on the date the report was approved were:-**

S R Sheikh  
J Lakhani  
R Hampshire  
M A Khan

##### **The following persons served as Trustees during the year ended 5 May 2023 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting all trustees retire as trustees, but are eligible for reappointment. All the

trustees are also members of the charity.

## **Clifton Baba Foundation**

### **Trustees' Annual Report for the year ended 5 May 2023**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The charity's objective are for the public benefit the relief of poverty and advancement of education of people in Uganda, in particular but not exclusively the area of Jinja. To promote sustainable development for the benefit of the public by the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities. Sustainable development means 'development which meets the needs of the present without compromising the ability of the future generations to meet their own needs'

##### ***The main activities undertaken in relation to those purposes during the year.***

Due to the pandemic, the charity have been unable to start any work.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

No work has been undertaken by the charity this year. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

##### ***The main achievements and performance of the charity during the year.***

Due to the pandemic the charity have been unable to arrange for project work to start in Jinja, however will be looking at progressing activities in 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

No charitable work was undertaken in the year.

##### ***The degree to which the achievements and performance during the year have benefited wider society.***

No charitable work was undertaken in the year.

## Clifton Baba Foundation

### Trustees' Annual Report for the year ended 5 May 2023

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

The charity is a charitable incorporated organisation, formed and registered as a charity on 24 November 2016. The charity is established under a constitution of charity deed which established the objects and powers of the charity and is governed under its deed. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity has a management committee of trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the committee has 4 members from a variety of backgrounds.

All trustees of the Charity give their time voluntarily and receive no benefits from the charity.

|             |                                                                                                          |
|-------------|----------------------------------------------------------------------------------------------------------|
| Bankers     | National Westminster Bank Plc, 250 Bishopgate, London, EC2M 4AA                                          |
| Accountants | SRL Accountancy & Payroll Services Ltd, The Old Rectory, Main Street, Glenfield, Leicestershire, LE3 8DG |

#### Financial review

##### *The charity's financial position at the end of the year ended 5 May 2023*

The financial position of the charity at 5 May 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                  | 2023    | 2022    |
|----------------------------------|---------|---------|
| Net income                       | -2,980  | -       |
| Unrestricted revaluation reserve | 320,018 | 322,998 |
| Total Funds                      | 320,018 | 322,998 |

##### *Financial review of the position at the reporting date, 5 May 2023*

The trustees consider the financial performance by the charity during the year to have been satisfactory.

##### *Policies on reserves.*

The trustees did not make any reserves in the year.

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

##### **Employment of disabled persons**

There were no employees in the year.

##### **Details of The Independent Examiner**

The charity is exempt from independent examination.

## **Clifton Baba Foundation**

### **Trustees' Annual Report for the year ended 5 May 2023**

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

J Lakhani  
Trustee

## **Clifton Baba Foundation**

### **Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 5 May 2023**

We report on the financial statements of Clifton Baba Foundation for the year ended 5 May 2023, as set out on pages 6 to 12, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 9, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### **Respective responsibilities of the directors and the accountant**

As described on page 1, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

#### **No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and

**Signed:-**

**M Cubed Ltd**

Chartered Accountants

Unit 8  
The Courtyard  
Stoughton  
Leicester  
Leicestershire  
LE2 2FL

This report was signed

# Clifton Baba Foundation - Statement of Financial Activities for the year ended 5 May 2023

| Categories by activity                                                    | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds<br>£<br>F05 |
|---------------------------------------------------------------------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| <b>Income</b>                                                             |                                |                                     |                             |                         |                              |
| <b>Income and endowments from:</b>                                        |                                |                                     |                             |                         |                              |
| Donations and legacies                                                    | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | -                              | -                                   | -                           | -                       | -                            |
| Other                                                                     | 200                            | -                                   | -                           | 200                     | -                            |
| <b>Total</b>                                                              | 200                            | -                                   | -                           | 200                     | -                            |
| <b>Expenditure</b>                                                        |                                |                                     |                             |                         |                              |
| <b>Expenditure on:</b>                                                    |                                |                                     |                             |                         |                              |
| Raising funds                                                             | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities                                                     | -                              | -                                   | -                           | -                       | -                            |
| Other                                                                     | 3,180                          | -                                   | -                           | 3,180                   | -                            |
| <b>Total</b>                                                              | 3,180                          | -                                   | -                           | 3,180                   | -                            |
| <b>Transfers between funds</b>                                            | -                              | -                                   | -                           | -                       | -                            |
| <b>Other recognised gains/(losses):</b>                                   |                                |                                     |                             |                         |                              |
| Gains and losses on revaluation of fixed assets for the charity's own use | -                              | -                                   | -                           | -                       | -                            |
| Other gains/(losses)                                                      | -                              | -                                   | -                           | -                       | -                            |
| <b>Net movement in funds</b>                                              | 2,980                          | -                                   | -                           | -2,980                  | -                            |
| <b>Reconciliation of funds:</b>                                           |                                |                                     |                             |                         |                              |
| Total funds brought forward                                               | 322,998                        | -                                   | -                           | 322,998                 | 322,998                      |
| <b>Total funds carried forward</b>                                        | 320,018                        | -                                   | -                           | 320,018                 | 322,998                      |

## Clifton Baba Foundation - Statement of Financial Activities for the year ended 5 May 2023

### Statement of Financial Activities for the year ended 5 May 2023

|                                 | SORP<br>Ref | Current year<br>Unrestricted<br>Funds<br>2023 | Current year<br>Restricted<br>Funds<br>2023 | Current year<br>Total Funds<br>2023 | Prior Year<br>Total Funds<br>2022 |
|---------------------------------|-------------|-----------------------------------------------|---------------------------------------------|-------------------------------------|-----------------------------------|
| Net income after transfers      | A-B-C       | -2,980                                        | -                                           | -2,980                              | -                                 |
| Net movement in funds           |             | -2,980                                        | -                                           | -2,980                              | -                                 |
| Reconciliation of funds:- Total | E           |                                               |                                             |                                     |                                   |
| funds brought forward           |             | 322,998                                       | -                                           | 322,998                             | 322,998                           |
| Total funds carried forward     |             | 320,018                                       | -                                           | 320,018                             | 322,998                           |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 10 to 13 form an integral part of these accounts.

## Clifton Baba Foundation - Statement of Financial Activities for the year ended 5 May 2023

### Movements in revenue and capital funds for the year ended 5 May 2023

#### Revenue accumulated funds

|                                              | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>Funds<br>2023 | Last year<br>Total Funds<br>2022 |
|----------------------------------------------|-------------------------------|-----------------------------|------------------------|----------------------------------|
| Recognised gains and losses before transfers | -2,980                        | -                           | -2,980                 | -                                |
| <b>Closing revenue funds</b>                 | <b>-2,980</b>                 | <b>-</b>                    | <b>-2,980</b>          | <b>-</b>                         |

|                 | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>Funds<br>2023 | Last year<br>Total Funds<br>2022 |
|-----------------|-------------------------------|-----------------------------|------------------------|----------------------------------|
| At 6 May        | 322,998                       | -                           | 322,998                | 322,998                          |
| <b>At 5 May</b> | <b>320,018</b>                | <b>-</b>                    | <b>320,018</b>         | <b>322,998</b>                   |

#### Summary of funds

|                          | Unrestricted<br>and<br>Designated funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>Funds<br>2023 | Last Year<br>Total Funds<br>2022 |
|--------------------------|-------------------------------------------------|-----------------------------|------------------------|----------------------------------|
| Revaluation reserve fund | 320,018                                         | -                           | 320,018                | 322,998                          |

The notes attached on pages 10 to 13 form an integral part of these accounts.

**Clifton Baba Foundation - Balance Sheet as at 5 May 2023**

|                                            | <b>SORP</b>     |                |                |
|--------------------------------------------|-----------------|----------------|----------------|
|                                            | <b>Note Ref</b> | <b>2023</b>    | <b>2022</b>    |
| <b>Current assets</b>                      | <b>B</b>        |                |                |
| Cash at bank and in hand                   | B4              | 322,478        | 322,998        |
| <b>Net current assets</b>                  |                 | 322,478        | 322,998        |
| <b>Current Liabilities</b>                 |                 |                |                |
| Accruals                                   |                 | -2,460         | -              |
| <b>The total net assets of the charity</b> |                 | <b>320,018</b> | <b>322,998</b> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

-

**Unrestricted Funds**

|                                  |    |    |                |                |
|----------------------------------|----|----|----------------|----------------|
| Unrestricted Revaluation Reserve | 11 | D4 | <u>320,018</u> | <u>322,998</u> |
|                                  |    |    | 320,018        | 322,998        |
| <b>Designated Funds</b>          |    |    |                |                |
| <b>Total charity funds</b>       |    |    | <b>320,018</b> | <b>322,998</b> |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

**J Lakhani**

Trustee

Approved by the board of trustees on

The notes attached on pages 10 to 13 form an integral part of these accounts.

# Clifton Baba Foundation

## Notes to the Accounts for the year ended 5 May 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 5 May 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Risks and future assumptions**

The charity is a public benefit entity.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

# Clifton Baba Foundation

## Notes to the Accounts for the year ended 5 May 2023

*Policies relating to expenditure on goods and services provided to the charity.*

### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

### **Fund Accounting**

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

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

# Clifton Baba Foundation

## Notes to the Accounts for the year ended 5 May 2023

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

### 5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 7 Loans to trustees included in debtors

There were no loans made to the trustees during the year.

### 8 Guarantees made by the charity on behalf of trustees

There were not guarantees made by the charity on behalf of the trustees during the year.

### 9 Revaluation reserve

|                                                          | Current year<br>Unrestricted<br>Funds<br>2023 | Current year<br>Restricted<br>Funds<br>2023 | Current year<br>Total Funds<br>2023 | Prior Year<br>Total Funds<br>2022 |
|----------------------------------------------------------|-----------------------------------------------|---------------------------------------------|-------------------------------------|-----------------------------------|
| <i>Current year</i>                                      |                                               |                                             |                                     |                                   |
| At 6 May 2022                                            | 320,018                                       | -                                           | 320,018                             | 322,998                           |
| At 5 May 2023                                            | 320,018                                       | -                                           | 320,018                             | 322,998                           |
| All the revaluations in the prior year was unrestricted. |                                               |                                             |                                     |                                   |
| <i>Prior year</i>                                        | Prior Year<br>Unrestricted<br>Funds<br>2022   | Prior Year<br>Restricted<br>Funds<br>2022   | Prior Year<br>Total Funds<br>2022   |                                   |
| At start of previous year                                | 322,998                                       | -                                           | 322,998                             |                                   |
| At end of previous year                                  | 322,998                                       | -                                           | 322,998                             |                                   |

# Clifton Baba Foundation

## Notes to the Accounts for the year ended 5 May 2023

### 10 Particulars of how particular funds are represented by assets and liabilities

| At 5 May 2023                 | Unrestricted funds | Designated funds | Restricted funds | Total Funds    | Total Funds    |
|-------------------------------|--------------------|------------------|------------------|----------------|----------------|
| Current Assets                | 322,478            |                  | -                | 322,478        | 322,478        |
| Current Liabilities: Accruals | -2,460             |                  |                  | -2,460         | -2,460         |
|                               | <b>320,018</b>     | -                | -                | <b>320,018</b> | <b>320,018</b> |

  

| At 6 May 2022  | Unrestricted funds | Designated funds | Restricted funds | Total Funds    | Total Funds    |
|----------------|--------------------|------------------|------------------|----------------|----------------|
| Current Assets | 322,998            | -                | -                | 322,998        | 322,998        |
|                | <b>322,998</b>     | -                | -                | <b>322,998</b> | <b>322,998</b> |

### 11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

| Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2024 | Funds carried forward to 2024 |
|---------------------------------|---------------------------|---------------------------------|-------------------------------|-------------------------------|
|                                 | See Note 0                | See Note 0                      |                               |                               |

#### Unrestricted and designated funds:-

|                                                |                |               |          |                |                |
|------------------------------------------------|----------------|---------------|----------|----------------|----------------|
| Unrestricted Revaluation Reserve               | 322,998        | -2,980        | -        | 320,018        | 320,018        |
| <b>Total unrestricted and designated funds</b> | <b>322,998</b> | <b>-2,980</b> | <b>-</b> | <b>320,018</b> | <b>320,018</b> |
| <b>Total charity funds</b>                     | <b>322,998</b> | <b>-2,980</b> | <b>-</b> | <b>320,018</b> | <b>320,018</b> |

### 12 The purposes for which the funds as

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve

This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

### 13 Ultimate controlling party

The charity is under the control of its legal members.