JIACAI FOUNDATION

England & Wales · Charity number 1183952

Details

Status	Registered
Legal form	CIO
Registered	2019-06-18
Register	View on the Charity Commission register

Contact

Address	Unit 24602 Courier Point 13 Freeland Park Wareham Road Poole DORSET
Phone	+15107880324
Email	CONTACT@JIACAIFOUNDATION.ORG
Website	www.jiacaifoundation.org

Activities

Objects: 1. TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERERS OF NON-SMALL CELL LUNG CANCER THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE.2. TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO NON-SMALL CELL LUNG CANCER THROUGH THE SUPPORT OF RESEARCH INTO NON-SMALL CELL LUNG CANCER AND THE PUBLICATION OF THE USEFUL RESULTS FOR THE PUBLIC BENEFIT, AND BY RAISING AWARENESS OF THE DISEASE.

Activities: Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC).Advance the education & preventive care of the general public in all areas relating to NSCLC.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Disability
- **Who:** Other Defined Groups

Geography

- China
- France
- Germany
- Japan
- Kenya
- Nepal
- Tanzania
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-24	£209,504	£225,031	-	-
2024-10-24	£1,376,121	£1,330,552	£64,143	3
2023-10-24	£999,915	£1,029,152	£18,573	0
2022-10-24	£928,815	£967,066	£47,811	0
2021-10-24	£150,080	£89,801	-	-
2020-10-24	£84,005	£58,223	-	-

Trustees

Name	Role	Appointed
BIN XUE	Chair	2018-10-23
GUANGMING XUE		2018-10-23
YI WANG		2018-10-23

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 25 Oct 24 To 24 Oct 25

Charity name: JIACAI FOUNDATION

Charity registration number: 1183952

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC). Advance the education & preventive care of the general public in all areas relating to NSCLC.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**In the financial year JCF continued to focus on making grants to research institutions as well as research individuals, in particular:** **- JCF continued to support emerging research in NSCLL (which has traditionally been an underfunded area of study), help to foster the next generation of NSCLL scientists;** **- Where appropriate, the charity encourages the open publication of research outcomes, ensuring that findings are shared with the wider medical and scientific community and contribute to global knowledge;** **- the charity continued to award grants to individuals per existing framework, in areas aimed at understanding, diagnosing and treating NSCLL.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission of England and Wales on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**The charity makes grants in furtherance of its charitable purposes, principally to support research and education relating to non-small cell lung cancer. Grants may be made to research institutions,**

		universities, hospitals, academic bodies or, where appropriate, individual researchers whose work is aligned with the charity's objectives. Grant applications and funding opportunities are considered by the trustees, who assess whether the proposed activity is consistent with the charity's purposes and capable of delivering public benefit. In considering whether to approve a grant, the trustees take into account factors including the relevance of the proposed research to non-small cell lung cancer, the credibility and experience of the applicant or institution, the intended use of funds, the expected research or educational benefit, and the charity's available resources. The trustees retain discretion over all grant-making decisions and may impose conditions on grants where appropriate, including requirements for progress updates, reporting on use of funds and sharing of research outcomes. The charity encourages, where suitable, the dissemination of research findings through publication, presentation or other knowledge-sharing within the wider medical and scientific community. During the year, the charity continued to apply its grant-making policy in a proportionate manner, taking account of its reduced operational capacity and lower level of donation income.
Policy on social investment including program related investment	Para 1.38	**n.a**
Contribution made by volunteers	Para 1.38	**Contributions to the activities have been made by five long-term volunteers who are working for the charity without remuneration.**
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**During the financial year, the charity continued to pursue its charitable objectives by supporting research and education relating to non-small cell lung cancer.** **The charity's activities focused principally on grant-making to support research into the understanding, diagnosis and treatment of non-small cell lung cancer. Through this funding, the charity has contributed to work intended to improve scientific knowledge in an area of significant public health need.** **The trustees consider that the charity's grant-making has delivered public benefit by helping to support research capacity in non-small cell lung cancer, including support for researchers and institutions working in this field. The charity's support is intended to assist the development of knowledge that may, over time, contribute to earlier diagnosis, improved treatment approaches and better outcomes for patients.** **Where appropriate, the charity encourages the dissemination of research findings through academic publication, presentations and wider knowledge-sharing within the medical and scientific community. This helps ensure that the benefit of funded research is not limited to individual grant recipients but can contribute to broader scientific understanding.** **Given the charity's reduced operational capacity during the year, the scale of activity was more limited than in the prior period. Nevertheless, the trustees are satisfied that the charity continued to apply its resources in furtherance of its charitable purposes and for the public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	**Refer to Achievements and Performance**
		During the current financial year, two key trustees stepped down to pursue career opportunities outside the charity.

Performance of fundraising activities against objectives set	Para 1.41	**As a result, and with significantly reduced operational capacity, fundraising activity was more limited. The charity raised approximately £200,000 in donations during the year. Despite the lower level of donations, the trustees are satisfied that the charity's finances remain sound. The charity has taken appropriate steps to manage its cost base, with the majority of expenditure flexed to reflect the reduced level of income. This prudent approach has enabled the charity to remain financially stable while continuing to focus its resources on delivering its core charitable purposes.**
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**The trustees consider the charity's financial position to remain sound. The year ended with a surplus of funds, reflecting the charity's careful management of expenditure and its ability to flex the cost base in line with reduced donation income.**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**The charity's policy is to hold an appropriate level of unrestricted reserves to meet short-term operating requirements and provide financial resilience in the event of reduced donation income or unforeseen expenditure. The trustees review the reserves position periodically, taking into account the charity's expected level of activity, future commitments and available funding.**
Amount of reserves held	Para 1.22	**At the year end, the charity held reserves of approximately £3,000.**
Reasons for holding zero reserves	Para 1.22	**n.a**
Details of fund materially in deficit	Para 1.24	**n.a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**The trustees have considered the charity's ability to continue as a going concern and have not identified any material uncertainties in this regard.**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Election at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Jiacai Foundation
Other name the charity uses	n.a
Registered charity number	1183952
Charity's principal address	UNIT 24602, COURIER POINT 13 FREELAND PARK WAREHAM ROAD POOLE DORSET BH16 6FH

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	Bin Xue			
2	Guangming Xue			
3	Yi Wang			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n.a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Bin Xue	Yi Wang
Position (eg Secretary, Chair, etc)	Chair	Secretary
Date	17/6/2026	

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	1183952
Annual accounts for the period				
Period start date	25/10/2024	To	Period end date	24/10/2025

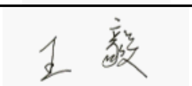
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	209,504	-	-	209,504	999,915
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06		-	-	-	-
Total	S07	209,504	-	-	209,504	999,915
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	35,031	-	-	35,031	229,152
Charitable activities	S09	190,000	-	-	190,000	800,000
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	225,031	-	-	225,031	1,029,152
Net income/(expenditure) before investment gains/(losses)	S13	- 15,527	-	-	- 15,527	- 29,237
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 15,527	-	-	- 15,527	- 29,237
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 15,527	-	-	- 15,527	- 29,237
Reconciliation of funds:						
Total funds brought forward	S21	18,573	-	-	18,573	47,811
Total funds carried forward	S22	3,047	-	-	3,047	18,573

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	3,047	-	-	3,047	18,573
Total current assets	B10	3,047	-	-	3,047	18,573
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	3,047	43,200	-	46,247	18,573
Total assets less current liabilities	B13	3,047	43,200	-	46,247	18,573
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	3,047	43,200	-	46,247	18,573
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	3,047		-	3,047	-
Revaluation reserve	B20				-	
Total funds	B21	3,047	-	-	3,047	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Bin Xue	17/06/2026
	Yi Wang	17/06/2026

Section C **Notes to the accounts**

Note 1 **Basis of preparation**

This section should be completed by all charities.

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*	✓	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*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

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;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	*0*	*0*
Adjustments:	*0*	*0*
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	*0*
Adjustments:	*0*
Previous period net income/(expenditure) as restated	*0*

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

	Policy	Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

	Policy	Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓
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.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
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			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

	Policy	Yes	No	N/a
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.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
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 9.5			✓
	They are valued at cost.			✓
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 9.6.1.4.			✓
	They are valued at cost.			✓
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.			✓
	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			✓
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.			✓
	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.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
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.			✓
Current asset investments	The charity has 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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C	Notes to the accounts	(cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	167,604	-	-	167,604	########
	Gift Aid	41,900	-	-	41,900	260,075
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-		-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	
	Total	209,504	-	-	209,504	########
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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		209,504	-	-	209,504	########

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)

Section C **Notes to the accounts** **(cont)**

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C **Notes to the accounts** **(cont)**

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	This year: Restricted income funds	This year: Endowment funds	This year: Total funds £	Last year: Unrestricted funds	Last year: Restricted income funds	Last year: Endowment funds	Last year: Total funds £
Expenditure on raising funds:								
Incurred seeking donations	13,599	-	-	13,599	143,598	-	-	143,598
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	19,071	-	-	19,071	132,178	-	-	132,178
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	2,360	-	-	2,360	52,276	-	-	52,276
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs		-	-	-	2,500	-	-	2,500
Other trading activities		-	-	-		-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	35,031	-	-	35,031	330,552	-	-	330,552
Expenditure on charitable activities:								
Donation to IBME	40,000	-	-	40,000	600,000	-	-	600,000
Grants to research students	150,000	-	-	150,000	400,000	-	-	400,000
		-	-	-		-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	190,000	-	-	190,000	1,000,000	-	-	1,000,000
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	225,031	-	-	225,031	1,330,552	-	-	1,330,552

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year: Activities undertaken directly £	This year: Grant funding of activities £	This year: Support Costs £	Total this year £	Last year: Activities undertaken directly £	Last year: Grant funding of activities £	Last year: Support Costs £	Total last year £
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**		**(cont)**	
2						
3						
4	**Note 7**	**Extraordinary items**				
5						
6	***Please explain the nature of each extraordinary item occurring in the period.***					
7				**This year**	**Last year**	
8			**Description**	**£**	**£**	
9	**Extraordinary item 1**			-	-	
10						
11	**Extraordinary item 2**			-	-	
12				-	-	
13	**Extraordinary item 3**			-	-	
14						
15	**Extraordinary item 4**			-	-	
16	**Total extrordinary items**			-	-	
17						

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	**Related party (Yes or No)**	**This year**	**Last year**	**This year**	**Last year**	**This year**	**Last year**
		£	**£**	**£**	**£**	**£**	**£**
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	**Balance held at period end**	
	This year	**Last year**
	£	**£**
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

	A	B	C	D	E	F	G
1	**Section C**			**Notes to the accounts**			
2							
3	**Note 9**	**Support Costs**					
4	***Please complete this note if the charity has analysed its expenses using activity categories and has support costs.***						
5	**This year**						
6	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
7	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
8	Governance	-	-	-	-	-	
9		-	-	-	-	-	
10		-	-	-	-	-	
11		-	-	-	-	-	
12	Other	-	-	-	-	-	
13	**Total**	-	-	-	-	-	
14							
15	**Last year**						
16	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
17	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
18	Governance	-	-	-	-	-	
19		-	-	-	-	-	
20		-	-	-	-	-	
21		-	-	-	-	-	
22	Other	-	-	-	-	-	
23	**Total**	-	-	-	-	-	
24							
25	***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***						

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3							
4	**Note 10**	**Details of certain items of expenditure**					
5	**10.1 Fees for examination of the accounts**						
6	***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).***						
7						**This year**	**Last year**
8						**£**	**£**
9	**Independent examiner’s fees**					-	-
10	**Assurance services other than audit or independent examination**					-	-
11	**Tax advisory fees**					-	-
12	**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**					-	-

Section C **Notes to the accounts** **(cont)**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

This year: Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	
Last year: Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year		86061.4 Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Other	-	-
	Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	
Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-
Please state the accounting policy for any redundancy or termination payments		

Section C **Notes to the accounts** **(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	**£**
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C **Notes to the accounts** **(cont)**

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	40,000.00	-	-	40,000.00
Grants to research students	-	150,000.00	-	150,000.00
	-	-	-	-
Total	**40,000**	**150,000**	**-**	**190,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	40,000
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**40,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		40,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	600,000.00	-	-	**600,000.00**
Grants to research students	-	400,000.00	-	**400,000.00**
		-	-	**-**
	-	-	-	**-**
Total	**600,000**	**400,000**	**-**	**1,000,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical applications relating to cancer treatment	600,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**600,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		600,000

Section C **Notes to the accounts** **(cont)**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C **Notes to the accounts** **(cont**

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 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		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** 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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C **Notes to the accounts** **(cont)**

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 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		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)

Note 17 **Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

43200

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments	86061.4	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).		-	-
		-	-
		-	-
		-	-
	Total	-	-

	Description	This year £	Last year £
Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*		-	-
		-	-
		-	-
	Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Section C Notes to the accounts (cont)

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 19** **Debtors and prepayments**				
4	***Please complete this note if the charity has any debtors or prepayments.***				
5	**19.1 Analysis of debtors**			**This year**	**Last year**
6				**£**	**£**
7				-	-
8	**Trade debtors**			-	-
9	**Prepayments and accrued income**			-	-
10	**Other debtors**			-	-
11	**Total**				
12					
13	***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***				
14	**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**				
15				**This year**	**Last year**
16				**£**	**£**
17	**Trade debtors**			-	-
18	**Prepayments and accrued income**			-	-
19	**Other debtors**			-	-
20				-	-
21			**Total**	-	-
22					
23					
24					

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	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	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	-	-

1	**Section C**	**Notes to the accounts**	**(cont)**

3 Note 21 Provisions for liabilities and charges

4 ***Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.***

5 21.1 Movements in recognised provisions and funding commitment during the period

		This year £	Last year £
8	**Balance at the start of the reporting period**	-	-
9	**Amounts added in current period**	-	-
10	**Amounts charged against the provision in the current period**	-	-
11	**Unused amounts reversed during the period**	-	-
12	**Balance at the end of the reporting period**	-	-

14	**21.2 Please provide:**	**This year**	**Last year**
15	**- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;**		
16	**- an indication of the uncertainties about the amount or timing of those outflows; and**		
17	**- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.**		

19		**This year**	**Last year**
20	**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**		
22	**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

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	3,047	18,573
Other	-	-
Total	3,047	18,573

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C	Notes to the accounts	(cont)

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) | **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) | **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A — Independent Examiner's Report

Report to the trustees/ members of	JIACAI FOUNDATION		
On accounts for the year ended	24 OCTOBER 2025	**Charity no (if any)**	1183952
Set out on pages	3-36		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **24 / 10 / 2025**.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:**	18/6/25
Name:	ZHIYI LI		
Relevant professional qualification(s) or body (if any):	INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES		
Address:	Chartered Accountants' Hall		
	Moorgate Place		
	London EC2R 6EA		

Section B — Disclosure

Only complete if the examiner needs to highlight 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.	n.a

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	1183952
Annual accounts for the period				
Period start date	25/10/2024	To	Period end date	24/10/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	209,504	-	-	209,504	999,915
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06		-	-	-	-
Total	S07	209,504	-	-	209,504	999,915
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	35,031	-	-	35,031	229,152
Charitable activities	S09	190,000	-	-	190,000	800,000
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	225,031	-	-	225,031	1,029,152
Net income/(expenditure) before investment gains/(losses)	S13	- 15,527	-	-	- 15,527	- 29,237
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 15,527	-	-	- 15,527	- 29,237
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 15,527	-	-	- 15,527	- 29,237
Reconciliation of funds:						
Total funds brought forward	S21	18,573	-	-	18,573	47,811
Total funds carried forward	S22	3,047	-	-	3,047	18,573

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	-	-	-	-	-
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	-	-	-	-	-
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	3,047	-	-	3,047	18,573
Total current assets		B10	3,047	-	-	3,047	18,573
Creditors: amounts falling due within one year	**(Note 20)**	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	3,047	43,200	-	46,247	18,573
Total assets less current liabilities		B13	3,047	43,200	-	46,247	18,573
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	3,047	43,200	-	46,247	18,573
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		-		-	-
Unrestricted funds		B19	3,047		-	3,047	-
Revaluation reserve		B20				-	
Total funds		B21	3,047	-	-	3,047	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Bin Xue	17/06/2026
	Yi Wang	17/06/2026

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

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*	✓	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*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

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;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	*0*	*0*
Adjustments:	*0*	*0*
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	*0*
Adjustments:	*0*
Previous period net income/(expenditure) as restated	*0*

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

	Policy	Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

	Policy	Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓
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.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
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			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

	Policy	Yes	No	N/a
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.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
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 9.5			✓
	They are valued at cost.			✓
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 9.6.1.4.			✓
	They are valued at cost.			✓
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.			✓
	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			✓
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.			✓
	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.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
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.			✓
Current asset investments	The charity has 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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	167,604	-	-	167,604	########
	Gift Aid	41,900	-	-	41,900	260,075
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-		-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	
	Total	209,504	-	-	209,504	########
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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		209,504	-	-	209,504	########

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)

	A	B	C	D
1	**Section C**	**Notes to the accounts**		**(cont)**
2				
3	**Note 4**	**Analysis of receipts of government grants**		
4				
5				**This year**
6		**Description**		**£**
7	**Government grant 1**			-
8	**Government grant 2**			-
9	**Government grant 3**			-
10	**Other**			
11			**Total**	-
12				
13				**Last year**
14		**Description**		**£**
15	**Government grant 1**			-
16	**Government grant 2**			-
17	**Government grant 3**			-
18	**Other**			-
19			**Total**	-
20				
21		**This year**	**Last year**	
22	***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***			
23				
24		**This year**	**Last year**	
25	***Please give details of other forms of government assistance from which the charity has directly benefited.***			

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C — Notes to the accounts (cont)

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	This year: Restricted income funds	This year: Endowment funds	This year: Total funds £	Last year: Unrestricted funds	Last year: Restricted income funds	Last year: Endowment funds	Last year: Total funds £
Expenditure on raising funds:								
Incurred seeking donations	13,599	-	-	13,599	143,598	-	-	143,598
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	19,071	-	-	19,071	132,178	-	-	132,178
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	2,360	-	-	2,360	52,276	-	-	52,276
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs		-	-	-	2,500	-	-	2,500
Other trading activities		-	-	-		-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	35,031	-	-	35,031	330,552	-	-	330,552
Expenditure on charitable activities:								
Donation to IBME	40,000	-	-	40,000	600,000	-	-	600,000
Grants to research students	150,000	-	-	150,000	400,000	-	-	400,000
		-	-	-		-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	190,000	-	-	190,000	1,000,000	-	-	1,000,000
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	225,031	-	-	225,031	1,330,552	-	-	1,330,552

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year: Activities undertaken directly £	This year: Grant funding of activities £	This year: Support Costs £	Total this year £	Last year: Activities undertaken directly £	Last year: Grant funding of activities £	Last year: Support Costs £	Total last year £
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	**£**	**£**	**£**	**£**	**(Describe method)**
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	**£**	**£**	**£**	**£**	**(Describe method)**
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3							
4	**Note 10**	**Details of certain items of expenditure**					
5	**10.1 Fees for examination of the accounts**						
6	***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).***						
7						**This year**	**Last year**
8						**£**	**£**
9	**Independent examiner’s fees**					-	-
10	**Assurance services other than audit or independent examination**					-	-
11	**Tax advisory fees**					-	-
12	**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**					-	-

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

This year:	
Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	
Last year:	
Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year

		86061.4 Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Other	-	-
	Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	
Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-
Please state the accounting policy for any redundancy or termination payments		

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

A	B	C	D	E	F

Section C **Notes to the accounts** **(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	40,000.00	-	-	40,000.00
Grants to research students	-	150,000.00	-	150,000.00
	-	-	-	-
Total	**40,000**	**150,000**	**-**	**190,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	40,000
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**40,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		40,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	600,000.00	-	-	**600,000.00**
Grants to research students	-	400,000.00	-	**400,000.00**
		-	-	**-**
	-	-	-	**-**
Total	**600,000**	**400,000**	**-**	**1,000,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical applications relating to cancer treatment	600,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**600,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		600,000

Section C **Notes to the accounts** **(cont)**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C **Notes to the accounts** **(cont**

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 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		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** 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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C **Notes to the accounts** **(cont)**

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 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		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoigonised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C **Notes to the accounts** **(cont)**

Note 17 **Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

43200

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:
Analysis of investments

	86061.4	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).		-	-
		-	-
		-	-
		-	-
	Total	-	-

	Description	This year £	Last year £
Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*		-	-
		-	-
		-	-
	Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Section C — Notes to the accounts (cont)

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

	A	B	C	D	E
1	**Section C** Notes to the accounts				(cont)
2					
3	**Note 19** Debtors and prepayments				
4	***Please complete this note if the charity has any debtors or prepayments.***				
5	**19.1 Analysis of debtors**			**This year**	**Last year**
6				**£**	**£**
7				-	-
8	**Trade debtors**			-	-
9	**Prepayments and accrued income**			-	-
10	**Other debtors**			-	-
11	**Total**				
12					
13	***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***				
14	**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**				
15				**This year**	**Last year**
16				**£**	**£**
17	**Trade debtors**			-	-
18	**Prepayments and accrued income**			-	-
19	**Other debtors**			-	-
20				-	-
21			**Total**	-	-
22					
23					
24					

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 20**	**Creditors and accruals**			
4	***Please complete this note if the charity has any creditors or accruals.***				
5					
6	**20.1 Analysis of creditors**				
7		**Amounts falling due within one year**		**Amounts falling due after more than one year**	
8		**This year**	**Last year**	**This year**	**Last year**
9		**£**	**£**	**£**	**£**
10	**Accruals for grants payable**	-	-	-	-
11	**Bank loans and overdrafts**	-	-	-	-
12	**Trade creditors**	-	-	-	-
13	**Payments received on account for contracts or performance-related grants**	-	-	-	-
14	**Accruals and deferred income**	-	-	-	-
15	**Taxation and social security**	-	-	-	-
16	**Other creditors**	-	-	-	-
17	**Total**	-	-	-	-
18					
19					
20	**20.2 Deferred income**				
21	***Please complete this note if the charity has deferred income.***				
22		**This year**		**Last year**	
23	***Please explain the reasons why income is deferred.***				
24					
25	***Movement in deferred income account***			**This year**	**Last year**
26				**£**	**£**
27	**Balance at the start of the reporting period**			-	-
28	**Amounts added in current period**			-	-
29	**Amounts released to income from previous periods**			-	-
30	**Balance at the end of the reporting period**			-	-

Section C **Notes to the accounts** **(cont)**

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

Section C **Notes to the accounts** **(cont)**

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

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	3,047	18,573
Other	-	-
Total	3,047	18,573

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C	Notes to the accounts	(cont)

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 25 Oct 23 To 24 Oct 24

Charity name: JIACAI FOUNDATION

Charity registration number: 1183952

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC). Advance the education & preventive care of the general public in all areas relating to NSCLC.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**In the financial year JCF continued to focus on making grants to research institutions as well as research individuals, in particular:** **- JCF continued to support emerging research in non-small cell lung cancer (which has traditionally been an underfunded area of study), help to foster the next generation of non-small cell lung cancer scientists;** **- Where appropriate, the charity encourages the open publication of research outcomes, ensuring that findings are shared with the wider medical and scientific community and contribute to global knowledge;** **- the charity awarded five new grants to institutions conducting high-quality scientific and clinical studies aimed at understanding, dignosing and treating non-small cell lung cancer**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission of England and Wales on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Refer to Governance on Grant Making**

Policy on social investment including program related investment	Para 1.38	**n/a**
Contribution made by volunteers	Para 1.38	**Contributions to the activities have been made by nine long-term volunteers who are working for the charity without remuneration.**
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	- **Enabled progress in non-small cell lung cancer research –** the charity has successfully funded multiple research projects at leading universities, contributing to a deeper understanding of non-small cell lung cancer biology, early detection methods as well as potential therapeutic approaches. This has advanced the scientific field and laid groundwork for future clinical applications. - **Improved opportunities for early-career researchers –** by awarding grants to promising postdoctoral and early-stage investigators, the charity has supported the development of new talent in lung cancer research. Several recipients have used this support to leverage additional funding or secure academic positions, strengthening research capacity in the field. - **Promoted public benefit through scientific knowledge –** findings from funded projects have been published in peer-reviewed journals and presented at international conferences, ensuring that new knowledge is disseminated beyond the immediate research teams. This openness supports collaborative progress and benefits the wider healthcare and research community. - **Contributed to long-term outcomes for patients –** while non-small cell lung cancer remains a significant health challenge, the charity's investment in research is helping to shift the

		landscape by enabling studies that may lead to earlier diagnosis, personalised treatment strategies, and improved survival rates in the future. - **Created societal value through targeted impact –** by focusing on a disease area that has historically received less funding, the charity addresses an unmet need. This targeted investment helps redress disparities in medical research funding and brings wider benefits by supporting efforts to reduce non-small cell lung cancer mortality.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	**Refer to Achievements and Performance**
Performance of fundraising activities against objectives set	Para 1.41	**In the last financial year, the charity reached a significant milestone by raising £1.3 million in donations, the highest total to date. This achievement has substantially strengthened the charity's ability to meet its core objectives and deliver meaningful public benefits.**
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our financial condition is sound. We ended the year with a surplus of fund of £64k**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**Our aim is to identify promising research projects in line with our policy on Grant Making, and taking a long-term view, which doesn't always translate into spend majority of cash reverse in the current financial year.**
Amount of reserves held	Para 1.22	**£64,000**
Reasons for holding zero reserves	Para 1.22	**n/a**
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Election at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Jiacai Foundation
Other name the charity uses	n/a
Registered charity number	1183952
Charity's principal address	UNIT 24602, COURIER POINT 13 FREELAND PARK WAREHAM ROAD POOLE DORSET BH16 6FH

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	Bin Xue			
2	Ricky Chung			
3	Xinyang Hong			
4	Guangming Xue			
5	Yi Wang			
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17				
18				
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Bin Xue	Yi Wang
Position (eg Secretary, Chair, etc)	Chair	
Date	1/7/2025	

Independent auditors’ report to the members and trustees of Jiacai Foundation

Opinion

We have audited the financial statements of Jiacai Foundation (the ‘charitable company’) for the year ended 24 October 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 24 October 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's liability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report on in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- enquiring with management, Internal Audit and the Audit Committee, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and evaluating the Group and charitable company's control

environment specifically as it relates to preventing and detecting irregularities and fraud;

- reviewing correspondence with regulators, including the Charities Commission for England and Wales;
- identifying and testing journal entries, including journal entries posted with unusual account combinations to income and expenditure accounts;
- reading minutes of meetings of various committees, including the Council of Trustees and Audit Committee minutes; and
- assessing significant accounting judgements and estimates particularly those related to legacy accrued income.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charitable company's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Dean

Senior Statutory Auditor
for and on behalf of Grant Thorton UK LLP
Statutory Auditor, Chartered Accountants
London
10 July 2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	1183952
Annual accounts for the period				
Period start date	25/10/2023	To	Period end date	24/10/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	1,375,496	-	-	1,375,496	999,915
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06	625	-	-	625	-
Total	S07	1,376,121	-	-	1,376,121	999,915
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	330,552	-	-	330,552	229,152
Charitable activities	S09	1,000,000	-	-	1,000,000	800,000
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	1,330,552	-	-	1,330,552	1,029,152
Net income/(expenditure) before investment gains/(losses)	S13	45,569	-	-	45,569	- 29,237
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	45,569	-	-	45,569	- 29,237
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	45,569	-	-	45,569	- 29,237
Reconciliation of funds:						
Total funds brought forward	S21	18,573	-	-	18,573	47,811
Total funds carried forward	S22	64,143	-	-	64,143	18,573

Section B	Balance sheet					
	Guidance Notes	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	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	64,143	-	-	64,143	18,573
Total current assets	B10	64,143	-	-	64,143	18,573
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	64,143	43,200	-	107,343	18,573
Total assets less current liabilities	B13	64,143	43,200	-	107,343	18,573
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	64,143	43,200	-	107,343	18,573
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	64,143		-	64,143	-
Revaluation reserve	B20				-	
Total funds	B21	64,143	-	-	64,143	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Bin Xue	01/07/2025
王 毅	Yi Wang	01/07/2025

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

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*	✓	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*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

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;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	*0*	*0*
Adjustments:	*0*	*0*
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	*0*
Adjustments:	*0*
Previous period net income/(expenditure) as restated	*0*

Section C	Notes to the accounts	(cont)

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
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			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
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.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
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 9.5			✓
	They are valued at cost.			✓
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 9.6.1.4.			✓
	They are valued at cost.			✓
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.			✓
	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			✓
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.			✓
	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.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
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.			✓
Current asset investments	The charity has 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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,115,421	-	-	1,115,421	799,935
	Gift Aid	260,075	-	-	260,075	199,980
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-		-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	
	Total	1,375,496	-	-	1,375,496	999,915
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	625	-	-	625	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	625	-	-	625	-
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		1,376,121	-	-	1,376,121	999,915

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)

	A	B	C	D
1	**Section C**	**Notes to the accounts**	**(cont)**	
2				
3	**Note 4**	**Analysis of receipts of government grants**		
4				
5				**This year**
6		**Description**		**£**
7	**Government grant 1**			-
8	**Government grant 2**			-
9	**Government grant 3**			-
10	**Other**			
11			**Total**	-
12				
13				**Last year**
14		**Description**		**£**
15	**Government grant 1**			-
16	**Government grant 2**			-
17	**Government grant 3**			-
18	**Other**			-
19			**Total**	-
20				
21		**This year**	**Last year**	
22	***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***			
23				
24		**This year**	**Last year**	
25	***Please give details of other forms of government assistance from which the charity has directly benefited.***			

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

	A	C	D	E	F	G	H	I	J
4		This year				Last year			
5	**Analysis**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**
6	**Expenditure on raising funds:**				**£**				**£**
7	Incurred seeking donations	143,598	-	-	143,598	62,395	-	-	62,395
8	Incurred seeking legacies	-	-	-	-	-	-	-	-
9	Incurred seeking grants	-	-	-	-	-	-	-	-
10	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
11	Staging fundraising events	132,178	-	-	132,178	124,086	-	-	124,086
12	Fundraising agents	-	-	-	-	-	-	-	-
13	Operating charity shops	-	-	-	-	-	-	-	-
14	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
15	Advertising, marketing, direct mail and publicity	52,276	-	-	52,276	37,585	-	-	37,585
16	Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
17	Database development costs	2,500	-	-	2,500	-	-	-	-
18	Other trading activities		-	-	-	5,087	-	-	5,087
19	Investment management costs:	-	-	-	-	-	-	-	-
20	Portfolio management costs	-	-	-	-	-	-	-	-
21	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
22	Investment administration costs	-	-	-	-	-	-	-	-
23	Intellectual property licencing costs	-	-	-	-	-	-	-	-
24	Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26	**Total expenditure on raising funds**	330,552	-	-	330,552	229,152	-	-	229,152
27									
28	**Expenditure on charitable activities:**								
29	Donation to IBME	600,000	-	-	600,000	350,000	-	-	350,000
30	Grants to research students	400,000	-	-	400,000	400,000	-	-	400,000
31			-	-	-	50,000	-	-	50,000
32		-	-	-	-	-	-	-	-
33	**Total expenditure on charitable activities**	1,000,000	-	-	1,000,000	800,000	-	-	800,000
34									
35	**Separate material item of expense**								
36		-	-	-	-	-	-	-	-
37		-	-	-	-	-	-	-	-
38		-	-	-	-	-	-	-	-
39	**Total**	-	-	-	-	-	-	-	-
40									
41	**Other**								
42		-	-	-	-	-	-	-	-
43		-	-	-	-	-	-	-	-
44		-	-	-	-	-	-	-	-
45		-	-	-	-	-	-	-	-
46	**Total other expenditure**	-	-	-	-	-	-	-	-
47	**TOTAL EXPENDITURE**	1,330,552	-	-	1,330,552	1,029,152	-	-	1,029,152
48									
49									

	A	B	C	D	E	F	G	H	I	J
50	**Other information:**									
51										
52	**Analysis of expenditure on charitable activities**									
53			**This year**				**Last year**			
54	**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**
55			**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
56	Activity 1		-	-	-	-	-	-	-	-
57	Activity 2		-	-	-	-	-	-	-	-
58	Other		-	-	-	-	-	-	-	-
59	**Total**		-	-	-	-	-	-	-	-
60										

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**		**(cont)**	
2						
3						
4	**Note 7**	**Extraordinary items**				
5						
6	***Please explain the nature of each extraordinary item occurring in the period.***					
7				**This year**	**Last year**	
8			**Description**	**£**	**£**	
9	**Extraordinary item 1**			-	-	
10						
11	**Extraordinary item 2**			-	-	
12				-	-	
13	**Extraordinary item 3**			-	-	
14						
15	**Extraordinary item 4**			-	-	
16	**Total extrordinary items**			-	-	
17						

Section C **Notes to the accounts**

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3	**Note 9**	**Support Costs**					
4	***Please complete this note if the charity has analysed its expenses using activity categories and has support costs.***						
5	**This year**						
6	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
7	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
8	Governance	-	-	-	-	-	
9		-	-	-	-	-	
10		-	-	-	-	-	
11		-	-	-	-	-	
12	Other	-	-	-	-	-	
13	**Total**	-	-	-	-	-	
14							
15	**Last year**						
16	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
17	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
18	Governance	-	-	-	-	-	
19		-	-	-	-	-	
20		-	-	-	-	-	
21		-	-	-	-	-	
22	Other	-	-	-	-	-	
23	**Total**	-	-	-	-	-	
24							
25	***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***						

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

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	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

	A	B	C	D	E
1	**Section C**		**Notes to the accounts**		**(cont)**
2					
3	**Note 11**	**Paid employees**			
4	***Please complete this note if the charity has any employees.***				
5					
6	**11.1 Staff Costs**				
7				**This year**	**Last year**
8				**£**	**£**
9	**Salaries and wages**			-	-
10	**Social security costs**			-	-
11	**Pension costs (defined contribution scheme)**			-	-
12	**Other employee benefits**			-	-
13			**Total staff costs**	-	-
14	**This year:**				
15	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
16	**Last year:**				
17	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
18					
19	***Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.***				
20	**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**				
21					
22	**Band**			**Number of employees**	
23				**This year**	**Last year**
24	**£60,000 to £69,999**			-	-
25	**£70,000 to £79,999**			-	-
26	**£80,000 to £89,999**			-	-
27	**£90,000 to £99,999**			-	-
28	**£100,000 to £109,999**			-	-
29					
30					
31				**This year**	**Last year**
32				**£**	**£**
33	**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**			-	-
34					

	A	B	C	D	E
35					
36	**11.2 Average head count in the year**			**86061.4**	**Last year**
37				**Number**	**Number**
38	**The parts of the charity in which the employees work**		Fundraising	-	-
39			Charitable Activities	-	-
40			Governance	-	-
41			Other	-	-
42			**Total**	-	-
43					
44					
45					
46					
47	**11.3 Ex-gratia payments to employees and others (excluding trustees)**				
48	***Please complete if an ex-gratia payment is made.***				
49					
50	**Please explain the nature of the payment**		**This year**		
51			**Last year**		
52					
53					
54	**Please state the legal authority or reason for making the payment**		**This year**		
55			**Last year**		
56					
57					
58				**This year**	**Last year**
59				**£**	**£**
60	**Please state the amount of the payment (or value of any waiver of a right to an asset)**			-	-
61					

	A	B	C	D	E
62	**11.4 Redundancy payments**				
63	***Please complete if any redundancy or termination payment is made in the period.***				
64					
65				**This year**	**Last year**
66				**£**	**£**
67	**Total amount of payment**			-	-
68					
69	**The nature of the payment (cash, asset etc.)**				
70					
71				**This year**	**Last year**
72				**£**	**£**
73	**The extent of redundancy funding at the balance sheet date**			-	-
74					
75	**Please state the accounting policy for any redundancy or termination payments**				
76					

Section C **Notes to the accounts** **(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C **Notes to the accounts** **(cont)**

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	600,000.00	-	-	600,000.00
Grants to research students	-	400,000.00	-	400,000.00
	-	-	-	-
Total	**600,000**	**400,000**	**-**	**1,000,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	600,000
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**600,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		600,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	350,000.00	-	-	**350,000.00**
Grants to research students	-	400,000.00	-	**400,000.00**
Grants to cancer project in Oncology	50,000.00	-	-	**50,000.00**
	-	-	-	-
Total	**400,000**	**400,000**	**-**	**800,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical applications relating to cancer treatment	350,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**350,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		350,000

Section C **Notes to the accounts** **(cont)**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

	A	B	C	D	E	F
29	**14.4 Impairment**					
30	***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
31						
32	***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
33						
34	**14.5 Revaluation**					
35	***If an accounting policy of revaluation is adopted, please provide:***				**This year**	**Last year**
36	***the effective date of the revaluation***					
37	***the name of independent valuer, if applicable***					
38	***the methods applied and significant assumptions***					
39	***the carrying amount that would have been recognised had the assets been carried under the cost model.***				-	-
40						
41	**14.6 Other disclosures**					
42					**This year**	**Last year**
43					**£**	**£**
44	***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***				-	-
45	***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***				-	-
46	***(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.***					
47						
48	** The "transfers" row is for movements between fixed asset categories.*					
49	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*					

Section C **Notes to the accounts** **(cont)**

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

	A	D–E	F–H
34	**15.5 Impairment**		
35	**This year:**		
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***		
37	**Last year:**		
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***		
39			
40	**15.6 Revaluation**		
41	***If an accounting policy of revaluation is adopted, please provide:***		
42		**This year**	**Last year**
43	***the effective date of the revaluation***		
44	***the name of independent valuer, if applicable***		
45	***the methods applied***		
46	***the carrying amount that would have been recognised had the assets been carried under the cost model.***		
47			
48	**15.7 Other disclosures**		
49	***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.***		
50	***(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.***		
51	***(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.***		
52	***(iv) State the amount of research and development expenditure recognised as expenditure in the year.***		
53	***(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.***		
54	***(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.***		
55			
56	** The "transfers" row is for movements between fixed asset categories.*		
57	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*		

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

34 **16.5 Impairment**

35 **This year**

36 ***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

37 **Last year**

38 ***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

39

40 **16.6 Revaluation**

41 ***If an accounting policy of revaluation is adopted, please provide:***

		This year	Last year
42			
43	*the effective date of the revaluation*		
44	*the name of independent valuer, if applicable*		
45	*qualifications of independent valuer*		
46	*the methods applied and significant assumptions*		
47	*any significant limitations on the valuation*		

48

49 **16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

		At valuation Group A	At cost Group B	Total
50				
51		£	£	£
52	Carrying amount at the beginning of the period	-	-	-
53	Additions	-	-	-
54	Disposals	-	-	-
55	Depreciation/impairment	-	-	-
56	Revaluation	-	-	-
57	Carrying amount at the end of period	-	-	-

58

59 **16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)**

		This year	Last year
60			
61	**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**		
62	**(ii) Describe the significance and nature of heritage assets.**		
63	**(iii) Disclose information that is helpful in assessing the value of heritage assets.**		

	A	B	C	D	E	F	G
64	**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**						
65							

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Section C **Notes to the accounts** **(cont)**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

43200

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	86061.4	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

45

46 **17.3 If your charity holds investment properties, please complete the following note:**

Row		This year	Last year
48	(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
49	(ii) Name or independent valuer, if applicable, and relevant qualifications		
50	(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
51	(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

52

53 **17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

54

Row	Analysis of current asset investments	This year	Last year
56		£	£
57	Cash or cash equivalents	-	-
58	Listed investments	-	-
59	Investment properties	-	-
60	Social investments	-	-
61	Other investments	-	-
62	Total	-	-

63

64 **17.5 Guarantees**

Row		This year	Last year
66	Please provide details and amount of any guarantee made to or on behalf of a third party		
67	Name of the entity or entities benefitting from those guarantees		
68	Please explain how the guarantee furthers the charity's aims		

69

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**			**(cont)**
2						
3	**Note 18** **Stocks**					
4	***Please complete this note if the charity holds any stock items***					
5						
6	**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**					
7		**Stock**		**Donated goods**		**Work in progress**
8		**For distribution**	**For resale**	**For distribution**	**For resale**	
9		**£**	**£**	**£**	**£**	**£**
10	**Charitable activities:**					
11	***Opening***	-	-	-	-	-
12	***Added in period***	-	-	-	-	-
13	***Expensed in period***	-	-	-	-	-
14	***Impaired***	-	-	-	-	-
15	***Closing***	**-**	**-**	**-**	**-**	**-**
16						
17	**Other trading activities:**					
18	***Opening***	-	-	-	-	-
19	***Added in period***	-	-	-	-	-
20	***Expensed in period***	-	-	-	-	-
21	***Impaired***	-	-	-	-	-
22	***Closing***	**-**	**-**	**-**	**-**	**-**
23						
24	**Other:**					
25	***Opening***	-	-	-	-	-
26	***Added in period***	-	-	-	-	-
27	***Expensed in period***	-	-	-	-	-
28	***Impaired***	-	-	-	-	-
29	***Closing***	**-**	**-**	**-**	**-**	**-**
30	**Total this year**	-	-	-	-	-
31	***Total previous year***	-	-	-	-	-
32						
33			**This year**		**Last year**	
34			**£**		**£**	

	A	B	C	D	E	F
35	**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**					

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 19**	**Debtors and prepayments**			
4	***Please complete this note if the charity has any debtors or prepayments.***				
5	**19.1 Analysis of debtors**			**This year**	**Last year**
6				**£**	**£**
7				-	-
8	**Trade debtors**			-	-
9	**Prepayments and accrued income**			-	-
10	**Other debtors**			-	-
11		**Total**			
12					
13	***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***				
14	**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**				
15				**This year**	**Last year**
16				**£**	**£**
17	**Trade debtors**			-	-
18	**Prepayments and accrued income**			-	-
19	**Other debtors**			-	-
20				-	-
21			**Total**	-	-
22					
23					
24					

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	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	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 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:	**This year**	**Last year**
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	**Last year**
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 23 Contingent liabilities and contingent assets**				
4					
5	**23.1 Contingent liabilities**				
6	**Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.**				
7	**This year**				
8	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
9					
10					
11					
12					
13	**Last year**				
14	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
15					
16					
17					
18					
19					
20	**23.2 Contingent assets**				
21	**Where the charity has contingent assets, please complete the following section when their existence is probable**				
22	**This year**				
23	**Description of item**	**Estimate of financial effect**			
24					
25					
26					
27					
28					
29	**Last year**				
30	**Description of item**	**Estimate of financial effect**			
31					
32					
33					
34					
35					
36	**23.4 Other disclosures for contingent assets and/or liabilities**				
37	**Please provide the following information where practicable:**				
38		**This year**		**Last year**	

	A	B	C	D	E
39	**Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement**				
40	**Where it is not practical to make one or more of these disclosures, please state this fact**				

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	64,143	47,811
Other	-	-
Total	64,143	47,811

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C	Notes to the accounts	(cont)

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	

For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	**Relationship to charity**	**Description of the transaction(s)**	**Amount**	**Balance at period end**	**Provision for bad debts at period end**	**Amounts written off during reporting period**
			£	**£**	**£**	**£**

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Accounts

Trustees' Annual Report for the period

From 25 Oct 22 To 24 Oct 23

Charity name: JIACAI FOUNDATION

Charity registration number: 1183952

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC). Advance the education & preventive care of the general public in all areas relating to NSCLC.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Making grants to research institutions and individuals involved in such research projects.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission of England and Wales on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Refer to Governance on Grant Making**
Policy on social investment including program related investment	Para 1.38	**n/a**
Contribution made by volunteers	Para 1.38	**Contributions to the activities have been made by c.50 volunteers who are working for the charity without remuneration.**

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**A number of research projects the charity if supporting have made significant headway with regards to finding treatments for NSCLC. More information will be available once cleared for publication in professional journals.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our financial condition is sound. We ended the year with a surplus of fund of GBP 18,573.49**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**Our aim is to identify promising research projects in line with our policy on Grant Making, and taking a long term view, which doesn't always translate into spend majority of cash reverse in the current financial year.**
Amount of reserves held	Para 1.22	**GBP 18,573.49**
Reasons for holding zero reserves	Para 1.22	**n/a**
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Election at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Jiacai Foundation
Other name the charity uses	n/a
Registered charity number	1183952
Charity's principal address	UNIT 24602, COURIER POINT 13 FREELAND PARK WAREHAM ROAD POOLE DORSET BH16 6FH

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	Bin Xue		23 Oct 2018	
2	Ricky Chung		29 May 2019	
3	Xinyang Hong		24 May 2019	
4	Guangming Xue		23 Oct 2018	
5	Yi Wang		23 Oct 2018	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	BX (electronically captured)	YW (electronically captured)
Full name(s)	Bin Xue	Yi Wang
Position (eg Secretary, Chair, etc)	Chair	
Date	20/7/24	

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	1183952
Annual accounts for the period				
Period start date	25/10/2022	To	Period end date	24/10/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	999,915	-	-	999,915	928,815
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	999,915	-	-	999,915	928,815
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	229,152	-	-	229,152	217,066
Charitable activities	S09	800,000	-	-	800,000	750,000
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	1,029,152	-	-	1,029,152	967,066
Net income/(expenditure) before investment gains/(losses)	S13	- 29,237	-	-	- 29,237	- 38,251
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 29,237	-	-	- 29,237	- 38,251
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 29,237	-	-	- 29,237	- 38,251
Reconciliation of funds:						
Total funds brought forward	S21	47,811	-	-	47,811	86,061
Total funds carried forward	S22	18,573.49	-	-	18,573	47,811

Section B Balance sheet

	Guidance Notes	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	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	18,573.49	-	-	18,573	47,811
Total current assets	B10	18,573	-	-	18,573	47,811
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	18,573	43,200	-	61,773	47,811
Total assets less current liabilities	B13	18,573	43,200	-	61,773	47,811
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	18,573	43,200	-	61,773	47,811
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	18,573		-	18,573	-
Revaluation reserve	B20				-	
Total funds	B21	18,573	-	-	18,573	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Bin Xue (electronically signed)	Bin Xue	20/06/2024
YW (electronically signed)	Yi Wang	20/06/2024

Section C Notes to the accounts

Note 1 Basis of preparation

***This section should be completed by all charities*.**

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*		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*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable

(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C **Notes to the accounts**

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated	*0*	*0*
Adjustments:	*0*	*0*
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of
	£
Net income/(expenditure) as previously stated	*0*
Adjustments:	*0*
Previous period net income/(expenditure) as restated	*0*

Section C **Notes to the accounts** **(cont)**

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓
Grants payable without	Where there are no conditions attaching to the grant that enables the donor charity to			

		Yes	No	N/a
Grants payable without performance conditions	realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
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			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
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.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
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 9.5			✓
	They are valued at cost.			✓
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 9.6.1.4.			✓
	They are valued at cost.			✓
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.			✓
	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			✓
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.			✓
	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.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
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.			✓
Current asset investments	The charity has 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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

	A	B	C	D	E	F	G	H	I	J	K
109											

Section C Notes to the accounts (cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	799,935	-	-	799,935	745,110
	Gift Aid	199,980	-	-	199,980	183,705
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-		-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	999,915	-	-	999,915	928,815
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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		999,915	-	-	999,915	928,815

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.

	A	B	C	D	E	F	G	H	I	J
56	**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**									

	A	B	C	D
1	**Section C**	**Notes to the accounts**	**(cont)**	
2				
3	**Note 4**	**Analysis of receipts of government grants**		
4				
5				**This year**
6		**Description**		**£**
7	**Government grant 1**			-
8	**Government grant 2**			-
9	**Government grant 3**			-
10	**Other**			
11			**Total**	-
12				
13				**Last year**
14		**Description**		**£**
15	**Government grant 1**			-
16	**Government grant 2**			-
17	**Government grant 3**			-
18	**Other**			-
19			**Total**	-
20				
21		**This year**	**Last year**	
22	***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***			
23				
24		**This year**	**Last year**	
25	***Please give details of other forms of government assistance from which the charity has directly benefited.***			

Section C — Notes to the accounts (cont)

Note 5 — Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

	A	B	C	D	E	F	G	H	I	J
1	**Section C**		**Notes to the accounts**				**(cont)**			
2										
3	**Note 6**	**Analysis of expenditure**								
4					**This year**			**Last year**		
5	**Analysis**		**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**
6	**Expenditure on raising funds:**					**£**				**£**
7	Incurred seeking donations		62,395	-	-	62,395	60,665	-	-	60,665
8	Incurred seeking legacies		-	-	-	-	-	-	-	-
9	Incurred seeking grants		-	-	-	-	-	-	-	-
10	Operating membership schemes and social lotteries		-	-	-	-	-	-	-	-
11	Staging fundraising events		124,086	-	-	124,086	141,751	-	-	141,751
12	Fudraising agents		-	-	-	-	-	-	-	-
13	Operating charity shops		-	-	-	-	-	-	-	-
14	Operating a trading company undertaking non-charitable trading activity		-	-	-	-	-	-	-	-
15	Advertising, marketing, direct mail and publicity		37,585	-	-	37,585	11,250	-	-	11,250
16	Start up costs incurred in generating new source of future income		-	-	-	-	-	-	-	-
17	Database development costs		-	-	-	-	-	-	-	-
18	Other trading activities		5,087	-	-	5,087	3,400	-	-	3,400
19	Investment management costs:		-	-	-	-	-	-	-	-
20	Portfolio management costs		-	-	-	-	-	-	-	-
21	Cost of obtaining investment advice		-	-	-	-	-	-	-	-
22	Investment administration costs		-	-	-	-	-	-	-	-
23	Intellectual property licencing costs		-	-	-	-	-	-	-	-
24	Rent collection, property repairs and maintenance charges		-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26	**Total expenditure on raising funds**		229,152	-	-	229,152	217,066	-	-	217,066
27										
28	**Expenditure on charitable activities:**									
29	Donation to IBME		350,000	-	-	350,000	350,000	-	-	350,000
30	Grants to research students		400,000	-	-	400,000	250,000	-	-	250,000
31	Grants to cancer project in Oncology		50,000	-	-	50,000	150,000	-	-	150,000
32			-	-	-	-	-	-	-	-
33	**Total expenditure on charitable activities**		800,000	-	-	800,000	750,000	-	-	750,000
34										
35	**Separate material item of expense**									
36			-	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-	-
38			-	-	-	-	-	-	-	-
39	**Total**		-	-	-	-	-	-	-	-
40										
41	**Other**									
42			-	-	-	-	-	-	-	-
43			-	-	-	-	-	-	-	-
44			-	-	-	-	-	-	-	-
45			-	-	-	-	-	-	-	-
46	**Total other expenditure**		-	-	-	-	-	-	-	-
47	**TOTAL EXPENDITURE**		1,029,152	-	-	1,029,152	967,066	-	-	967,066
48										
49										

	A	B	C	D	E	F	G	H	I	J
50	**Other information:**									
51										
52	**Analysis of expenditure on charitable activities**									
53			**This year**				**Last year**			
54	**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**
55			**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
56	Activity 1		-	-	-	-	-	-	-	-
57	Activity 2		-	-	-	-	-	-	-	-
58	Other		-	-	-	-	-	-	-	-
59	**Total**		-	-	-	-	-	-	-	-
60										

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**		**(cont)**	
2						
3						
4	**Note 7**	**Extraordinary items**				
5						
6	***Please explain the nature of each extraordinary item occurring in the period.***					
7				**This year**	**Last year**	
8		**Description**		**£**	**£**	
9	**Extraordinary item 1**			-	-	
10						
11	**Extraordinary item 2**			-	-	
12				-	-	
13	**Extraordinary item 3**			-	-	
14						
15	**Extraordinary item 4**			-	-	
16	**Total extrordinary items**			-	-	
17						

Section C **Notes to the accounts**

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3	**Note 9**	**Support Costs**					
4	***Please complete this note if the charity has analysed its expenses using activity categories and has support costs.***						
5	**This year**						
6	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
7	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
8	Governance	-	-	-	-	-	
9		-	-	-	-	-	
10		-	-	-	-	-	
11		-	-	-	-	-	
12	Other	-	-	-	-	-	
13	**Total**	-	-	-	-	-	
14							
15	**Last year**						
16	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
17	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
18	Governance	-	-	-	-	-	
19		-	-	-	-	-	
20		-	-	-	-	-	
21		-	-	-	-	-	
22	Other	-	-	-	-	-	
23	**Total**	-	-	-	-	-	
24							
25	***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***						

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3							
4	**Note 10**	**Details of certain items of expenditure**					
5	**10.1 Fees for examination of the accounts**						
6	***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).***						
7						**This year**	**Last year**
8						**£**	**£**
9	**Independent examiner's fees**					-	-
10	**Assurance services other than audit or independent examination**					-	-
11	**Tax advisory fees**					-	-
12	**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**					-	-

Section C **Notes to the accounts** **(cont)**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year

The parts of the charity in which the employees work		86061.4 Number	Last year Number
	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Other	-	-
	Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	

	This year	Last year
	£	£
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

	A	B	C	D	E
62	**11.4 Redundancy payments**				
63	***Please complete if any redundancy or termination payment is made in the period.***				
64					
65				**This year**	**Last year**
66				**£**	**£**
67	**Total amount of payment**			-	-
68					
69	**The nature of the payment (cash, asset etc.)**				
70					
71				**This year**	**Last year**
72				**£**	**£**
73	**The extent of redundancy funding at the balance sheet date**			-	-
74					
75	**Please state the accounting policy for any redundancy or termination payments**				
76					

Section C		**Notes to the accounts**		**(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C **Notes to the accounts** **(cont)**

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	350,000.00	-	-	350,000.00
Grants to research students	-	400,000.00	-	400,000.00
Grants to cancer project in Oncology	50,000.00	-	-	50,000.00
	-	-	-	-
Total	**400,000**	**400,000**	**-**	**800,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	350,000
Oncology Department, Oxford University	Supporting cancer research	50,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**400,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		400,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	350,000.00	-	-	**350,000.00**
Grants to research students	-	250,000.00	-	**250,000.00**
Grants to cancer project in Oncology	150,000.00	-	-	**150,000.00**
	-	-	-	**-**
Total	**500,000**	**250,000**	**-**	**750,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	350,000
Oncology Department, Oxford University	Supporting cancer research	150,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**500,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		500,000

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

	A	B	C	D	E	F
29	**14.4 Impairment**					
30	***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
31						
32	***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
33						
34	**14.5 Revaluation**					
35	***If an accounting policy of revaluation is adopted, please provide:***				**This year**	**Last year**
36	***the effective date of the revaluation***			**86061.4**		
37	***the name of independent valuer, if applicable***					
38	***the methods applied and significant assumptions***					
39	***the carrying amount that would have been recognised had the assets been carried under the cost model.***				-	-
40						
41	**14.6 Other disclosures**					
42					**This year**	**Last year**
43					**£**	**£**
44	***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***				-	-
45	***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***				-	-
46	***(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.***					
47						
48	** The "transfers" row is for movements between fixed asset categories.*					
49	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*					

	A	B	C	D	E	F	G	H
1	**Section C**		**Notes to the accounts**			**(cont)**		
2								
3	**Note 15**	**Intangible assets**						
4	***Please complete this note if the charity has any intangible assets***							
5	**15.1 Cost or valuation**							
6		**Research & development**	**Patents and trademarks**	**Other**	**Total**			
7		**£**	**£**	**£**	**£**			
8	At beginning of the year	-	-	-	-			
9	Additions	-	-	-	-			
10	Disposals	-	-	-	-			
11	Revaluations	-	-	-	-			
12	Transfers *	-	-	-	-			
13	At end of the year	-	-	-	-			
14	**15.2 Amortisation and impairments**							
15	****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")		
16	**** Rate**							
17								
18	At beginning of the year	-	-	-	-			
19	Disposals	-	-	-	-			
20	Amortisation	-	-	-	-			
21	Impairment	-	-	-	-			
22	Transfers*	-	-	-	-			
23	At end of year	-	-	-	-			
24								
25	**15.3 Net book value**							
26	Net book value at the beginning of the year	-	-	-	-			
27	Net book value at the end of the year	-	-	-	-			
28								
29	**15.4 Accounting policy**							
30	***Please disclose the accounting policy for intangible fixed assets including:***							
31	***Reasons for choosing amortisation rates***							
32	***Policies for the recognition of any capital development***							
33								

	A	D–E	F–H
34	**15.5 Impairment**		
35	**This year:**		
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***		
37	**Last year:**		
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***		
39			
40	**15.6 Revaluation**		
41	***If an accounting policy of revaluation is adopted, please provide:***		
42		**This year**	**Last year**
43	***the effective date of the revaluation***		
44	***the name of independent valuer, if applicable***		
45	***the methods applied***		
46	***the carrying amount that would have been recognised had the assets been carried under the cost model.***		
47			
48	**15.7 Other disclosures**		
49	***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.***		
50	***(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.***		
51	***(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.***		
52	***(iv) State the amount of research and development expenditure recognised as expenditure in the year.***		
53	***(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.***		
54	***(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.***		
55			
56	** The "transfers" row is for movements between fixed asset categories.*		
57	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*		

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 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		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

	A	B	C	D	E	F	G
64	**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**						
65							

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Section C **Notes to the accounts** **(cont)**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

43200

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	86061.4	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).		-	-
		-	-
		-	-
		-	-
	Total	-	-

	Description	This year £	Last year £
Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*		-	-
		-	-
		-	-
	Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**			**(cont)**
2						
3	**Note 18** Stocks					
4	***Please complete this note if the charity holds any stock items***					
5						
6	**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**					
7		**Stock**		**Donated goods**		**Work in progress**
8		**For distribution**	**For resale**	**For distribution**	**For resale**	
9		**£**	**£**	**£**	**£**	**£**
10	**Charitable activities:**					
11	*Opening*	-	-	-	-	-
12	*Added in period*	-	-	-	-	-
13	*Expensed in period*	-	-	-	-	-
14	*Impaired*	-	-	-	-	-
15	*Closing*	**-**	**-**	**-**	**-**	**-**
16						
17	**Other trading activities:**					
18	*Opening*	-	-	-	-	-
19	*Added in period*	-	-	-	-	-
20	*Expensed in period*	-	-	-	-	-
21	*Impaired*	-	-	-	-	-
22	*Closing*	**-**	**-**	**-**	**-**	**-**
23						
24	**Other:**					
25	*Opening*	-	-	-	-	-
26	*Added in period*	-	-	-	-	-
27	*Expensed in period*	-	-	-	-	-
28	*Impaired*	-	-	-	-	-
29	*Closing*	**-**	**-**	**-**	**-**	**-**
30	**Total this year**	-	-	-	-	-
31	***Total previous year***	-	-	-	-	-
32						
33			**This year**		**Last year**	
34			**£**		**£**	

	A	B	C	D	E	F
35	**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**					

Section C **Notes to the accounts** **(cont)**

Note 19 **Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

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	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	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 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

Section C **Notes to the accounts** **(cont)**

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year

	A	B	C	D	E
39	**Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement**				
40	**Where it is not practical to make one or more of these disclosures, please state this fact**				

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	18,573	-
Other	-	-
Total	18,573	-

Section C **Notes to the accounts** **(cont)**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C	Notes to the accounts	(cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Section C Notes to the accounts (cont)

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees/ members of	JIACAI FOUNDATION		
On accounts for the year ended	24 OCTOBER 2023	**Charity no (if any)**	1183952
Set out on pages	1-53		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **24 / 10 / 2023**.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:	ZYL (electronically signed)	**Date:**	30/6/24
Name:	ZHIYI LI		
Relevant professional qualification(s) or body (if any):	INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES		
Address:	Chartered Accountants' Hall		
	Moorgate Place		
	London EC2R 6EA		

Section B	Disclosure

Only complete if the examiner needs to highlight 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.

JIACAI FOUNDATION

England & Wales - Charity number 1183952

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 25 Oct 21 To 24Oct22

Charity name: JIACAI FOUNDATION

Charity registration number: 1183952

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC). Advance the education & preventive care of the general public in all areas relating to NSCLC.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Making grants to research institutions and individuals involved in such research projects.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission of England and Wales on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Refer to Governance on Grant Making**
Policy on social investment including program related investment	Para 1.38	**n/a**
Contribution made by volunteers	Para 1.38	**Contributions to the activities have been made by 24 volunteers who are working for the charity without remuneration.**

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**A number of research projects the charity if supporting have made significant headway with regards to finding treatments for NSCLC. More information will be available once cleared for publication in professional journals.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our financial condition is sound. We ended the year with a surplus of fund of GBP 47,810.55**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**Our aim is to identify promising research projects in line with our policy on Grant Making, and taking a long term view, which doesn't always translate into spend majority of cash reverse in the current financial year.**
Amount of reserves held	Para 1.22	**GBP 47,810.55**
Reasons for holding zero reserves	Para 1.22	**n/a**
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Election at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Jiacai Foundation
Other name the charity uses	n/a
Registered charity number	1183952
Charity's principal address	UNIT 24602, COURIER POINT 13 FREELAND PARK WAREHAM ROAD POOLE DORSET BH16 6FH

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	Bin Xue		23 Oct 2018	
2	Ricky Chung		29 May 2019	
3	Xinyang Hong		24 May 2019	
4	Guangming Xue		23 Oct 2018	
5	Yi Wang		23 Oct 2018	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	BX (electronically captured)	RC (electronically captured)
Full name(s)	Bin Xue	Ricky Chung
Position (eg Secretary, Chair, etc)	Chair	
Date	26/7/23	

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	1183952
Annual accounts for the period				
Period start date	25/10/2021	To	Period end date	24/10/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	928,815	-	-	928,815	150,080
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	928,815	-	-	928,815	150,080
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	217,066	-	-	217,066	22,301
Charitable activities	S09	750,000	-	-	750,000	67,500
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	967,066	-	-	967,066	89,801
Net income/(expenditure) before investment gains/(losses)	S13	- 38,251	-	-	- 38,251	60,279
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 38,251	-	-	- 38,251	60,279
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 38,251	-	-	- 38,251	60,279
Reconciliation of funds:						
Total funds brought forward	S21	86,061	-	-	86,061	25,782
Total funds carried forward	S22	47,811	-	-	47,811	86,061

	A	B	C	D	E	F	G	H	I
1	**Section B Balance sheet**								
2		Guidance Notes	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total this year**	**Total last year**		
3			**£**	**£**	**£**	**£**	**£**		
4	**Fixed assets**		F01	F02	F03	F04	F05		
5	**Intangible assets (Note 15)**	B01	-	-	-	-	-		
6	**Tangible assets (Note 14)**	B02	-	-	-	-	-		
7	**Heritage assets (Note 16)**	B03	-	-	-	-	-		
8	**Investments (Note 17)**	B04	-	-	-	-	-		
9	***Total fixed assets***	B05	-	-	-	-	-		
10	**Current assets**								
11	**Stocks (Note 18)**	B06	-	-	-	-	-		
12	**Debtors (Note 19)**	B07	-	-	-	-	-		
13	**Investments (Note 17.4)**	B08	-	-	-	-	-		
14	**Cash at bank and in hand (Note 24)**	B09	47,811	-	-	47,811	86,061		
15	***Total current assets***	B10	47,811	-	-	47,811	86,061		
16									
17	**Creditors: amounts falling due within one year (Note 20)**	B11	-	-	-	-	-		
18									
19	***Net current assets/(liabilities)***	B12	47,811	43,200	-	91,011	86,061		
20									
21	***Total assets less current liabilities***	B13	47,811	43,200	-	91,011	86,061		
22									
23	**Creditors: amounts falling due after one year (Note 20)**	B14	-	-	-	-	-		
24	**Provisions for liabilities**	B15	-	-	-	-	-		
25									
26	***Total net assets or liabilities***	B16	47,811	43,200	-	91,011	86,061		
27	**Funds of the Charity**								
28	**Endowment funds (Note 27)**	B17	-			-	-		
29	**Restricted income funds (Note 27)**	B18		-		-	-		
30	**Unrestricted funds**	B19	47,811		-	47,811	-		
31	**Revaluation reserve**	B20				-			
32	***Total funds***	B21	47,811	-	-	47,811	-		
33									
34	Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval dd/mm/yyyy		
35		Bin Xue (electronically signed)			Bin Xue		26/07/2023		
36		R Chung (electronically signed)			Ricky Chung		26/07/2023		
37									

Section C — Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

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*		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*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable

	A	B	C	D	E	F	G
27	***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and***					Not applicable	
28	***(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 FRS 102 SORP.***					Not applicable	
29							
30	**1.4 Changes to accounting estimates**						
31	No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).						
32	Yes*		* -Tick as appropriate				
33	No*	✓					
34							
35	***Please disclose:***						
36	***(i) the nature of any changes;***					Not applicable	
37	***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and***					Not applicable	
38	***(iii) where practicable, the effect of the change in one or more future periods.***					Not applicable	
39							
40	**1.5 Material prior year errors**						
41	No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).						
42	Yes*	✓	* -Tick as appropriate				
43	No*						
44							
45	***Please disclose:***						
46	***(i) the nature of the prior period error;***					Not applicable	
47	***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and***					Not applicable	

	A	B	C	D	E	F	G
48	***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.***					Not applicable	
49							

	A	B	C	D
1		**Section C**		**Notes to the accounts**
2				
3	**Note 2**	**Accounting policies**		
4	*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*			
5	**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**			
6	**Please provide a description of the nature of each change in accounting policy**	Not applicable		
7				
8	***Reconcilation of funds per previous GAAP to funds determined under FRS 102***			
9		**Start of period**	**End of period**	
10		**£**	**£**	
11	**Fund balances as previously stated**	***0***	***0***	
12	***Adjustments:***	***0***	***0***	
13				
14				
15				
16				
17	**Fund balance as restated**			
18				
19	***Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102***			
20			**End of**	
21			**£**	
22	**Net income/(expenditure) as previously stated**		***0***	
23	***Adjustments:***		***0***	
24				
25				
26				
27				
28	**Previous period net income/(expenditure) as restated**		***0***	
29				

Section C	Notes to the accounts	(cont)		

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓

	A	B	C	D	E	F	G	H	I	J	K
62	**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			
63								✓			
64	**Redundancy cost**	The charity made no redundancy payments during the reporting period.				Yes	No	N/a			
65								✓			
66	**Deferred income**	No material item of deferred income has been included in the accounts.				Yes	No	N/a			
67								✓			
68	**Creditors**	The charity has creditors which are measured at settlement amounts less any trade discounts				Yes	No	N/a			
69								✓			
70	**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			
71								✓			
72	**Basic financial instruments**	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.				Yes	No	N/a			
73								✓			
74	**2.4 ASSETS**										
75	**Tangible fixed assets for use by charity**	These are capitalised if they can be used for more than one year, and cost at least									
76		They are valued at cost.				Yes	No	N/a			
77								✓			
78		The depreciation rates and methods used are disclosed in note 9.2.									
79	**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 9.5				Yes	No	N/a			
80								✓			
81		They are valued at cost.				Yes	No	N/a			
82								✓			
83	**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 9.6.1.4.				Yes	No	N/a			
84								✓			
85						Yes	No	N/a			
86		They are valued at cost.						✓			
87	**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			
88								✓			
89		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			
90								✓			
91	**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			
92								✓			
93		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			
94								✓			
95		Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				Yes	No	N/a			
96								✓			
97	**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			
98								✓			
99	**Current asset investments**	The charity has 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 date 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			
100						✓					
101						Yes	No	N/a			
102		They are valued at fair value except where they qualify as basic financial instruments.				✓					
103											
104	**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**										
105											
106											
107											

	A	B	C	D	E	F	G	H	I	J	K
108											
109											

	A	B	C	D	E	F	G	H	I	J
1	**Section C**	**Notes to the accounts**				**(cont)**				
2										
3	**Note 3**	**Analysis of income**								
4			**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Prior year**			
5		**Analysis**				**£**	**£**			
6	**Donations and legacies:**	Donations and gifts	745,110	-	-	745,110	121,375			
7		Gift Aid	183,705	-	-	183,705	28,706			
8		Legacies	-	-	-	-	-			
9		General grants provided by government/other charities	-	-	-	-	-			
10		Membership subscriptions and sponsorships which are in substance donations	-		-	-				
11		Donated goods, facilities and services	-	-	-	-	-			
12		Other	-	-	-	-				
13		**Total**	928,815	-	-	928,815	150,080			
14										
15	**Charitable activities:**		-	-	-	-	-			
16			-	-	-	-	-			
17			-	-	-	-	-			
18		Other	-	-	-	-	-			
19		**Total**	-	-	-	-	-			
20										
21	**Other trading activities:**		-	-	-	-	-			
22			-	-	-	-	-			
23			-	-	-	-	-			
24		Other	-	-	-	-	-			
25		**Total**	-	-	-	-	-			
26										
27	**Income from investments:**	Interest income	-	-	-	-	-			
28		Dividend income	-	-	-	-	-			
29		Rental and leasing income	-	-	-	-	-			
30		Other	-	-	-	-	-			
31		**Total**	-	-	-	-	-			
32										
33	**Separate material item of income:**		-	-	-	-	-			
34			-	-	-	-	-			
35			-	-	-	-				
36			-		-		-			
37		**Total**	-	-	-	-	-			
38										
39	**Other:**	Conversion of endowment funds into income	-	-	-	-	-			
40		Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-			
41		Gain on disposal of a programme related investment	-	-	-	-	-			
42		Royalties from the exploitation of intellectual property rights	-	-	-	-	-			
43		Other	-	-	-	-	-			
44		**Total**	-	-	-	-	-			
45										
46	**TOTAL INCOME**		928,815	-	-	928,815	150,080			
47										
48	**Other information:**									
49										
50	**All income in the prior year was unrestricted except for: (please provide description and amounts)**									
51										
52	**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**									
53										
54	**Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.**									
55										

	A	B	C	D	E	F	G	H	I	J
56	**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**									

	A	B	C	D
1	**Section C**	**Notes to the accounts**	**(cont)**	
2				
3	**Note 4**	**Analysis of receipts of government grants**		
4				
5				**This year**
6		**Description**		**£**
7	**Government grant 1**			-
8	**Government grant 2**			-
9	**Government grant 3**			-
10	**Other**			
11			**Total**	-
12				
13				**Last year**
14		**Description**		**£**
15	**Government grant 1**			-
16	**Government grant 2**			-
17	**Government grant 3**			-
18	**Other**			-
19			**Total**	-
20				
21		**This year**	**Last year**	
22	***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***			
23				
24		**This year**	**Last year**	
25	***Please give details of other forms of government assistance from which the charity has directly benefited.***			

	A	B	C	D
1	**Section C**	**Notes to the accounts**	**(cont)**	
2				
3				
4	**Note 5**	**Donated goods, facilities and services**		
5			**This year**	**Last year**
6			**£**	**£**
7	**Seconded staff**		-	-
8	**Use of property**		-	-
9	**Other**		-	-
10			-	-
11				
12		**This year**	**Last year**	
13	**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**			
14				
15	**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**			
16				
17	**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**			

	A	B	C	D	E	F	G	H	I	J
1	**Section C**		**Notes to the accounts**				**(cont)**			
2										
3	**Note 6**	**Analysis of expenditure**								
4			**This year**				**Last year**			
5	**Analysis**		**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**
6	**Expenditure on raising funds:**					**£**				**£**
7	Incurred seeking donations		60,665	-	-	60,665	10,951	-	-	10,951
8	Incurred seeking legacies		-	-	-	-	-	-	-	-
9	Incurred seeking grants		-	-	-	-	-	-	-	-
10	Operating membership schemes and social lotteries		-	-	-	-	-	-	-	-
11	Staging fundraising events		141,751	-	-	141,751	8,950	-	-	8,950
12	Fudraising agents		-	-	-	-	-	-	-	-
13	Operating charity shops		-	-	-	-	-	-	-	-
14	Operating a trading company undertaking non-charitable trading activity		-	-	-	-	-	-	-	-
15	Advertising, marketing, direct mail and publicity		11,250	-	-	11,250	2,400	-	-	2,400
16	Start up costs incurred in generating new source of future income		-	-	-	-	-	-	-	-
17	Database development costs		-	-	-	-	-	-	-	-
18	Other trading activities		3,400	-	-	3,400	-	-	-	-
19	Investment management costs:		-	-	-	-	-	-	-	-
20	Portfolio management costs		-	-	-	-	-	-	-	-
21	Cost of obtaining investment advice		-	-	-	-	-	-	-	-
22	Investment administration costs		-	-	-	-	-	-	-	-
23	Intellectual property licencing costs		-	-	-	-	-	-	-	-
24	Rent collection, property repairs and maintenance charges		-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26	**Total expenditure on raising funds**		217,066	-	-	217,066	22,301	-	-	22,301
27										
28	**Expenditure on charitable activities:**									
29	Donation to IBME		350,000	-	-	350,000	25,000	-	-	25,000
30	Grants to research students		250,000	-	-	250,000	17,500	-	-	17,500
31	Grants to cancer project in Oncology		150,000	-	-	150,000	25,000	-	-	25,000
32			-	-	-	-	-	-	-	-
33	**Total expenditure on charitable activities**		750,000	-	-	750,000	67,500	-	-	67,500
34										
35	**Separate material item of expense**									
36			-	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-	-
38			-	-	-	-	-	-	-	-
39	**Total**		-	-	-	-	-	-	-	-
40										
41	**Other**									
42			-	-	-	-	-	-	-	-
43			-	-	-	-	-	-	-	-
44			-	-	-	-	-	-	-	-
45			-	-	-	-	-	-	-	-
46	**Total other expenditure**		-	-	-	-	-	-	-	-
47	**TOTAL EXPENDITURE**		967,066	-	-	967,066	89,801	-	-	89,801
48										

	A	B	C	D	E	F	G	H	I	J
49										
50	**Other information:**									
51										
52	**Analysis of expenditure on charitable activities**									
53			**This year**				**Last year**			
54	**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**
55			**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
56	Activity 1		-	-	-	-	-	-	-	-
57	Activity 2		-	-	-	-	-	-	-	-
58	Other		-	-	-	-	-	-	-	-
59	**Total**		-	-	-	-	-	-	-	-
60										

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**		**(cont)**	
2						
3						
4	**Note 7**	**Extraordinary items**				
5						
6	***Please explain the nature of each extraordinary item occurring in the period.***					
7				**This year**	**Last year**	
8		**Description**		**£**	**£**	
9	**Extraordinary item 1**			-	-	
10						
11	**Extraordinary item 2**			-	-	
12				-	-	
13	**Extraordinary item 3**			-	-	
14						
15	**Extraordinary item 4**			-	-	
16	**Total extrordinary items**			-	-	
17						

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3	**Note 9**	**Support Costs**					
4	***Please complete this note if the charity has analysed its expenses using activity categories and has support costs.***						
5	**This year**						
6	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
7	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
8	Governance	-	-	-	-	-	
9		-	-	-	-	-	
10		-	-	-	-	-	
11		-	-	-	-	-	
12	Other	-	-	-	-	-	
13	**Total**	-	-	-	-	-	
14							
15	**Last year**						
16	**Support cost**	**Raising funds**	**Activity 1**	**Activity 2**	**Activity 3**	**Grand total**	**Basis of allocation**
17	**(examples)**	**£**	**£**	**£**	**£**	**£**	**(Describe method)**
18	Governance	-	-	-	-	-	
19		-	-	-	-	-	
20		-	-	-	-	-	
21		-	-	-	-	-	
22	Other	-	-	-	-	-	
23	**Total**	-	-	-	-	-	
24							
25	***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***						

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3							
4	**Note 10**	**Details of certain items of expenditure**					
5	**10.1 Fees for examination of the accounts**						
6	***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).***						
7						**This year**	**Last year**
8						**£**	**£**
9	**Independent examiner's fees**					-	-
10	**Assurance services other than audit or independent examination**					-	-
11	**Tax advisory fees**					-	-
12	**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**					-	-

	A	B	C	D	E
1	**Section C**		**Notes to the accounts**		**(cont)**
2					
3	**Note 11**	**Paid employees**			
4	***Please complete this note if the charity has any employees.***				
5					
6	**11.1 Staff Costs**				
7				**This year**	**Last year**
8				**£**	**£**
9	**Salaries and wages**			-	-
10	**Social security costs**			-	-
11	**Pension costs (defined contribution scheme)**			-	-
12	**Other employee benefits**			-	-
13			**Total staff costs**	-	-
14	**This year:**				
15	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
16	**Last year:**				
17	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
18					
19	***Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.***				
20	**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**				
21					
22	**Band**			**Number of employees**	
23				**This year**	**Last year**
24	**£60,000 to £69,999**			-	-
25	**£70,000 to £79,999**			-	-
26	**£80,000 to £89,999**			-	-
27	**£90,000 to £99,999**			-	-
28	**£100,000 to £109,999**			-	-
29					
30					
31				**This year**	**Last year**
32				**£**	**£**
33	**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**			-	-
34					
35					
36	**11.2 Average head count in the year**			**86061.4**	**Last year**
37				**Number**	**Number**
38	**The parts of the charity in which the employees work**		Fundraising	-	-
39			Charitable Activities	-	-
40			Governance	-	-

	A	B	C	D	E
41			Other	-	-
42			Total	-	-
43					
44					
45					
46					
47	**11.3 Ex-gratia payments to employees and others (excluding trustees)**				
48	***Please complete if an ex-gratia payment is made.***				
49					
50	**Please explain the nature of the payment**		**This year**		
51			**Last year**		
52					
53					
54	**Please state the legal authority or reason for making the payment**		**This year**		
55			**Last year**		
56					
57					
58				**This year**	**Last year**
59				**£**	**£**
60	**Please state the amount of the payment (or value of any waiver of a right to an asset)**			-	-
61					
62	**11.4 Redundancy payments**				
63	***Please complete if any redundancy or termination payment is made in the period.***				
64					
65				**This year**	**Last year**
66				**£**	**£**
67	**Total amount of payment**			-	-
68					
69	**The nature of the payment (cash, asset etc.)**				
70					
71				**This year**	**Last year**
72				**£**	**£**
73	**The extent of redundancy funding at the balance sheet date**			-	-
74					

	A	B	C	D	E
75	**Please state the accounting policy for any redundancy or termination payments**				
76					

	A	B	C	D	E
1	**Section C**		**Notes to the accounts**		**(cont)**
2					
3	**Note 12**	**Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**			
4					
5	***12.1 Please complete this note if a defined contribution pension scheme is operated.***				
6					
7				**This year**	**Last year**
8				**£**	**£**
9	**Amount of contributions recognised in the SOFA as an expense**			-	-
10					
11	**Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.**				
12					
13	***12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.***				
14					
15	**Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**				
16	**Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different**				
17					
18	***12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.***				
19					
20	**Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details**				
21	**Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details**				

Section C	**Notes to the accounts**			**(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Donation to IBME	350,000.00	-	-	350,000.00
Grants to research students	-	250,000.00	-	250,000.00
Grants to cancer project in Oncology	150,000.00	-	-	150,000.00
	-	-	-	-
Total	**500,000**	**250,000**	**-**	**750,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical applications	350,000
Oncology Department, Oxford University	Supporting cancer research	150,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**500,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		500,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Donation to IBME	25,000.00	-	-	**25,000.00**
Grants to research students	-	17,500.00	-	**17,500.00**

	A	B	C	D	E	F
42	Grants to cancer project in Oncology	25,000.00	-	-	**25,000.00**	
43		-	-	-	**-**	
44	***Total***	**50,000**	**17,500**	**-**	**67,500**	
45						
46	***Please enter "Nil" if the charity does not identify and/or allocate support costs.***					
47						
48						
49	**13.4 Grants made to institutions**					
50	***My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.***					
51				***No***	***Provide details below***	
52						
53	**Names of institution**		**Purpose**		**Total amount of grants paid £**	
54	Institute of Biomedical Engineering, Oxford University		Supporting research in biomedical applications relating to cancer treatment		25,000	
55	Oncology Department, Oxford University		Supporting cancer research		25,000	
56					-	
57					-	
58					-	
59					-	
60					-	
61					-	
62					-	
63					-	
64	***Total grants to institutions in reporting period***				**50,000**	
65	***Other unanalysed grants***				-	
66	***TOTAL GRANTS PAID***				50,000	

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3	**Note 14**	**Tangible fixed assets**				
4	***Please complete this note if the charity has any tangible fixed assets***					
5	**14.1 Cost or valuation**					
6		**Freehold land & buildings**	**Other land & buildings**	**Plant, machinery and motor vehicles**	**Fixtures, fittings and equipment**	**Total**
7		**£**	**£**	**£**	**£**	**£**
8	At the beginning of the year	-	-	-	-	-
9	Additions	-	-	-	-	-
10	Revaluations	-	-	-	-	-
11	Disposals	-	-	-	-	-
12	Transfers *	-	-	-	-	-
13	At end of the year	-	-	-	-	-
14	**14.2 Depreciation and impairments**					
15	****Basis**	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
16	**** Rate**					
17						
18	At beginning of the year	-	-	-	-	-
19	Disposals	-	-	-	-	-
20	Depreciation	-	-	-	-	-
21	Impairment	-	-	-	-	-
22	Transfers*	-	-	-	-	-
23	At end of the year	-	-	-	-	-
24						
25	**14.3 Net book value**					
26	Net book value at the beginning of the year	-	-	-	-	-
27	Net book value at the end of the year	-	-	-	-	-
28						
29	**14.4 Impairment**					
30	***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
31						
32	***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
33						
34	**14.5 Revaluation**					
35	***If an accounting policy of revaluation is adopted, please provide:***				**This year**	**Last year**
36	***the effective date of the revaluation***			**86061.4**		
37	***the name of independent valuer, if applicable***					
38	***the methods applied and significant assumptions***					

	A	B	C	D	E	F
39	***the carrying amount that would have been recognised had the assets been carried under the cost model.***				-	-
40						
41	**14.6 Other disclosures**					
42					**This year**	**Last year**
43					**£**	**£**
44	***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***				-	-
45	***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***				-	-
46	***(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.***					
47						
48	** The "transfers" row is for movements between fixed asset categories.*					
49	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*					

	A	B	C	D	E	F	G	H
1	**Section C**		**Notes to the accounts**			**(cont**		
2								
3	**Note 15 Intangible assets**							
4	***Please complete this note if the charity has any intangible assets***							
5	**15.1 Cost or valuation**							
6		**Research & development**	**Patents and trademarks**	**Other**	**Total**			
7		**£**	**£**	**£**	**£**			
8	At beginning of the year	-	-	-	-			
9	Additions	-	-	-	-			
10	Disposals	-	-	-	-			
11	Revaluations	-	-	-	-			
12	Transfers *	-	-	-	-			
13	At end of the year	-	-	-	-			
14	**15.2 Amortisation and impairments**							
15	****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")		
16	**** Rate**							
17								
18	At beginning of the year	-	-	-	-			
19	Disposals	-	-	-	-			
20	Amortisation	-	-	-	-			
21	Impairment	-	-	-	-			
22	Transfers*	-	-	-	-			
23	At end of year	-	-	-	-			
24								
25	**15.3 Net book value**							
26	Net book value at the beginning of the year	-	-	-	-			
27	Net book value at the end of the year	-	-	-	-			
28								
29	**15.4 Accounting policy**							
30	***Please disclose the accounting policy for intangible fixed assets including:***							
31	***Reasons for choosing amortisation rates***							
32	***Policies for the recognition of any capital development***							
33								
34	**15.5 Impairment**							
35	**This year:**							

	A	B	C	D	E	F	G	H
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***							
37	**Last year:**							
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***							
39								
40	**15.6 Revaluation**							
41	***If an accounting policy of revaluation is adopted, please provide:***							
42				**This year**		**Last year**		
43	***the effective date of the revaluation***							
44	***the name of independent valuer, if applicable***							
45	***the methods applied***							
46	***the carrying amount that would have been recognised had the assets been carried under the cost model.***							
47								
48	**15.7 Other disclosures**							
49	***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.***							
50	***(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.***							
51	***(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.***							
52	***(iv) State the amount of research and development expenditure recognised as expenditure in the year.***							
53	***(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.***							
54	***(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.***							
55								
56	** The "transfers" row is for movements between fixed asset categories.*							
57	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*							

Section C	**Notes to the accounts**				**(cont)**	
Note 16	**Heritage assets**					
Please complete this note if the charity has heritage assets						
16.1 General disclosures for all charities holding heritage assets						
	This year			**Last year**		
(i) Explain the nature and scale of heritage assets held.						
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.						
16.2 Cost or valuation						
	Heritage asset 1	**Heritage asset 2**	**Heritage asset 3**	**Heritage asset 4**	**Total**	
	£	**£**	**£**	**£**	**£**	
At beginning of the year	-	-	-	-	-	
Additions	-	-	-	-	-	
Disposals	-	-	-	-	-	
Revaluations	-	-	-	-	-	
Transfers *	-	-	-	-	-	
At end of the year	-	-	-	-	-	
16.3 Depreciation and impairments						
****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	
16.4 Net book value						
Net book value at the beginning of the year	-	-	-	-	-	
Net book value at the end of the year	-	-	-	-	-	
16.5 Impairment						
This year						

	A	B	C	D	E	F	G
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***						
37	**Last year**						
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***						
39							
40	**16.6 Revaluation**						
41	***If an accounting policy of revaluation is adopted, please provide:***						
42				**This year**		**Last year**	
43	***the effective date of the revaluation***						
44	***the name of independent valuer, if applicable***						
45	***qualifications of independent valuer***						
46	***the methods applied and significant assumptions***						
47	***any significant limitations on the valuation***						
48							
49	**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**						
50					**At valuation Group A**	**At cost Group B**	**Total**
51					**£**	**£**	**£**
52	Carrying amount at the beginning of the period				-	-	-
53	Additions				-	-	-
54	Disposals				-	-	-
55	Depreciation/impairment				-	-	-
56	Revaluation				-	-	-
57	Carrying amount at the end of period				-	-	-
58							
59	**16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)**						
60		**This year**			**Last year**		
61	**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**						
62	**(ii) Describe the significance and nature of heritage assets.**						
63	**(iii) Disclose information that is helpful in assessing the value of heritage assets.**						
64	**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**						

	A	B	C	D	E	F	G
65							
66	**16.9 Five year summary of heritage assets transactions**						
67		**2015**	**2014**	**2013**	**2012**	**2011**	
68		**£**	**£**	**£**	**£**	**£**	
69	**Purchases**						
70	Group A	-	-	-	-	-	
71	Group B	-	-	-	-	-	
72	Group C	-					
73	Other	-					
74	**Donations**						
75	Group A	-	-	-	-	-	
76	Group B	-	-	-	-	-	
77	Group C	-	-	-	-	-	
78	Other	-	-	-	-	-	
79	**Total additions**	**-**	**-**	**-**	**-**	**-**	
80							
81	**Charge for impairment**						
82	Group A	-	-	-	-	-	
83	Group B	-	-	-	-	-	
84	Group C	-	-	-	-	-	
85	Other	-	-	-	-	-	
86	**Total charge for impairment**	**-**	**-**	**-**	**-**	**-**	
87							
88	**Disposals**						
89	Group A - carrying amount	-	-	-	-	-	
90	Group B - carrying amount	-	-	-	-	-	
91	Group C	-	-	-	-	-	
92	Other	-	-	-	-	-	
93	**Total disposals**	**-**	**-**	**-**	**-**	**-**	
94							

Section C **Notes to the accounts** **(cont)**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-		-	-	
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

43200

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	86061.4	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).		-	-
		-	-
		-	-
		-	-
	Total	-	-

	Description	This year £	Last year £
Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*		-	-
		-	-
		-	-
	Total	-	-

	A	B	C	D	E	F	G	H	I
84			**This year**			**Last year**			
85	**Terms and conditions eg interest rate, security provided**								
86	**Value of any concessionary loans which have been committed but not taken up at the reporting date**								
87	**Amounts payable within 1 year**								
88	**Amounts payable after more than 1 year**								
89	**Amounts receivable within 1 year**								
90	**Amounts receivable after more than 1 year**								
91									
92	**17.7 Additional information**								
93			**This year**			**Last year**			
94	**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**								
95	**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**								
96	**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**								
97									

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**			**(cont)**	
2						
3	**Note 18** **Stocks**					
4	***Please complete this note if the charity holds any stock items***					
5						
6	**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**					
7		**Stock**		**Donated goods**		**Work in progress**
8		**For distribution**	**For resale**	**For distribution**	**For resale**	
9		**£**	**£**	**£**	**£**	**£**
10	**Charitable activities:**					
11	***Opening***	-	-	-	-	-
12	***Added in period***	-	-	-	-	-
13	***Expensed in period***	-	-	-	-	-
14	***Impaired***	-	-	-	-	-
15	***Closing***	**-**	**-**	**-**	**-**	**-**
16						
17	**Other trading activities:**					
18	***Opening***	-	-	-	-	-
19	***Added in period***	-	-	-	-	-
20	***Expensed in period***	-	-	-	-	-
21	***Impaired***	-	-	-	-	-
22	***Closing***	**-**	**-**	**-**	**-**	**-**
23						
24	**Other:**					
25	***Opening***	-	-	-	-	-
26	***Added in period***	-	-	-	-	-
27	***Expensed in period***	-	-	-	-	-
28	***Impaired***	-	-	-	-	-
29	***Closing***	**-**	**-**	**-**	**-**	**-**
30	**Total this year**	-	-	-	-	-
31	***Total previous year***	-	-	-	-	-
32						
33			**This year**		**Last year**	
34			**£**		**£**	

	A	B	C	D	E	F
35	**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**					

	A	B	C	D	E
1	**Section C** **Notes to the accounts**				**(cont)**
2					
3	**Note 19** **Debtors and prepayments**				
4	***Please complete this note if the charity has any debtors or prepayments.***				
5	**19.1 Analysis of debtors**			**This year**	**Last year**
6				**£**	**£**
7				-	-
8	**Trade debtors**			-	-
9	**Prepayments and accrued income**			-	-
10	**Other debtors**			-	-
11	**Total**				
12					
13	***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***				
14	**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**				
15				**This year**	**Last year**
16				**£**	**£**
17	**Trade debtors**			-	-
18	**Prepayments and accrued income**			-	-
19	**Other debtors**			-	-
20				-	-
21			**Total**	-	-
22					
23					
24					

	A	B	C	D	E
1	**Section C** Notes to the accounts				(cont)
2					
3	**Note 20** Creditors and accruals				
4	***Please complete this note if the charity has any creditors or accruals.***				
5					
6	**20.1 Analysis of creditors**				
7		**Amounts falling due within one year**		**Amounts falling due after more than one year**	
8		**This year**	**Last year**	**This year**	**Last year**
9		**£**	**£**	**£**	**£**
10	**Accruals for grants payable**	-	-	-	-
11	**Bank loans and overdrafts**	-	-	-	-
12	**Trade creditors**	-	-	-	-
13	**Payments received on account for contracts or performance-related grants**	-	-	-	-
14	**Accruals and deferred income**	-	-	-	-
15	**Taxation and social security**	-	-	-	-
16	**Other creditors**	-	-	-	-
17	**Total**	-	-	-	-
18					
19					
20	**20.2 Deferred income**				
21	***Please complete this note if the charity has deferred income.***				
22		**This year**		**Last year**	
23	***Please explain the reasons why income is deferred.***				
24					
25	***Movement in deferred income account***			**This year**	**Last year**
26				**£**	**£**
27	**Balance at the start of the reporting period**			-	-
28	**Amounts added in current period**			-	-
29	**Amounts released to income from previous periods**			-	-
30	**Balance at the end of the reporting period**			-	-

Section C Notes to the accounts (cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year	Last year
	£	£
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

	A	B	C	D	E	F
1	**Section C** **Notes to the accounts**			**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 23 Contingent liabilities and contingent assets**				
4					
5	**23.1 Contingent liabilities**				
6	**Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.**				
7	**This year**				
8	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
9					
10					
11					
12					
13	**Last year**				
14	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
15					
16					
17					
18					
19					
20	**23.2 Contingent assets**				
21	**Where the charity has contingent assets, please complete the following section when their existence is probable**				
22	**This year**				
23	**Description of item**	**Estimate of financial effect**			
24					
25					
26					
27					
28					
29	**Last year**				
30	**Description of item**	**Estimate of financial effect**			
31					
32					
33					
34					
35					
36	**23.4 Other disclosures for contingent assets and/or liabilities**				
37	**Please provide the following information where practicable:**				
38		**This year**		**Last year**	

	A	B	C	D	E
39	**Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement**				
40	**Where it is not practical to make one or more of these disclosures, please state this fact**				

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	47,811	-
Other	-	-
Total	47,811	-

Section C **Notes to the accounts** **(cont)**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C	Notes to the accounts	(cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

****** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees/ members of	JIACAI FOUNDATION		
On accounts for the year ended	24 OCTOBER 2022	**Charity no (if any)**	1183952
Set out on pages	1-53		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **24 / 10 / 2022**.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:	ZYL (electronically signed)	**Date:**	27/7/23
Name:	ZHIYI LI		
Relevant professional qualification(s) or body (if any):	INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES		
Address:	Chartered Accountants' Hall		
	Moorgate Place		
	London EC2R 6EA		

Section B	Disclosure

Only complete if the examiner needs to highlight 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.

JIACAI FOUNDATION

England & Wales - Charity number 1183952

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 25 Oct 20 To 24Oct21

Charity name: JIACAI FOUNDATION

Charity registration number: 1183952

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Promote and protect the physical and mental health of sufferers of Non-Small Cell Lung Cancer (NSCLC). Advance the education & preventive care of the general public in all areas relating to NSCLC.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Making grants to research institutions and individuals involved in such research projects.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission of England and Wales on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Refer to Governance on Grant Making**
Policy on social investment including program related investment	Para 1.38	**n/a**
Contribution made by volunteers	Para 1.38	**Contributions to the activities have been made by 20 volunteers who are working for the charity without remuneration.**

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**A number of research projects the charity if supporting have made significant headway with regards to finding treatments for NSCLC. More information will be available once cleared for publication in professional journals.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our financial condition is sound. We ended the year with a surplus of fund of GBP 60,279**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**Our aim is to identify promising research projects in line with our policy on Grant Making, and taking a long term view, which doesn't always translate into spend majority of cash reverse in the current financial year.**
Amount of reserves held	Para 1.22	**GBP 60,279**
Reasons for holding zero reserves	Para 1.22	**n/a**
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Election at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Jiacai Foundation
Other name the charity uses	n/a
Registered charity number	1183952
Charity's principal address	UNIT 24602, COURIER POINT 13 FREELAND PARK WAREHAM ROAD POOLE DORSET BH16 6FH

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	Bin Xue		23 Oct 2018	
2	Ricky Chung		29 May 2019	
3	Xinyang Hong		24 May 2019	
4	Guangming Xue		23 Oct 2018	
5	Yi Wang		23 Oct 2018	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	BX (electronically captured)	RC (electronically captured)
Full name(s)	Bin Xue	Ricky Chung
Position (eg Secretary, Chair, etc)	Chair	
Date	21/8/22	

	A	B	C	D	E	F	G	H
1	CHARITY COMMISSION FOR ENGLAND AND WALES	Jiacai Foundation				Charity No (if any)	1183952	
2		Annual accounts for the period						
3		Period start date		25/10/2020	To	Period end date	24/10/2021	
4								
5	**Section A**	**Statement of financial activities**						
6	**Recommended categories by activity**		Guidance Notes	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Prior year funds**
7				**£**	**£**	**£**	**£**	**£**
8	**Incoming resources (Note 3)**			F01	F02	F03	F04	F05
9	**Income and endowments from:**							
10	Donations and legacies		S01	150,080	-	-	150,080	84,005
11	Charitable activities		S02		-	-	-	-
12	Other trading activities		S03	-	-	-	-	-
13	Investments		S04	-	-		-	-
14	Separate material item of income		S05		-	-	-	-
15	Other		S06	-	-	-	-	-
16	***Total***		S07	150,080	-	-	150,080	84,005
17	**Resources expended (Note 6)**							
18	**Expenditure on:**							
19	Raising funds		S08	22,301	-	-	22,301	18,223
20	Charitable activities		S09	67,500	-	-	67,500	40,000
21	Separate material item of expense		S10	-	-	-	-	-
22	Other		S11	-	-	-	-	-
23	***Total***		S12	89,801	-	-	89,801	58,223
24								
25	**Net income/(expenditure) before investment gains/(losses)**		S13	60,279	-	-	60,279	25,782
26	Net gains/(losses) on investments		S14	-	-	-	-	-
27	**Net income/(expenditure)**		S15	60,279	-	-	60,279	25,782
28	**Extraordinary items**		S16	-	-	-	-	-
29	**Transfers between funds**		S17	-	-	-	-	-
30	**Other recognised gains/(losses):**							
31	Gains and losses on revaluation of fixed assets for the charity's own use		S18	-	-	-	-	-
32	Other gains/(losses)		S19	-	-	-	-	-
33	***Net movement in funds***		S20	60,279	-	-	60,279	25,782
34								
35	***Reconciliation of funds:***							
36	Total funds brought forward		S21	25,782	-	-	25,782	-
37	***Total funds carried forward***		S22	86,061	-	-	86,061	25,782
38	1							

	A	B	C	D	E	F	G
1	**Section B** **Balance sheet**						
2		Guidance Notes	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total this year**	**Total last year**
3			**£**	**£**	**£**	**£**	**£**
4	**Fixed assets**		F01	F02	F03	F04	F05
5	**Intangible assets (Note 15)**	B01	-	-	-	-	-
6	**Tangible assets (Note 14)**	B02	-	-	-	-	-
7	**Heritage assets (Note 16)**	B03	-	-	-	-	-
8	**Investments (Note 17)**	B04	-	-	-	-	-
9	***Total fixed assets***	B05	-	-	-	-	-
10	**Current assets**						
11	**Stocks (Note 18)**	B06	-	-	-	-	-
12	**Debtors (Note 19)**	B07	-	-	-	-	-
13	**Investments (Note 17.4)**	B08	-	-	-	-	-
14	**Cash at bank and in hand (Note 24)**	B09	86,061	-	-	86,061	25,782
15	***Total current assets***	B10	86,061	-	-	86,061	25,782
16							
17	**Creditors: amounts falling due within one year (Note 20)**	B11	-	-	-	-	-
18							
19	***Net current assets/(liabilities)***	B12	86,061	-	-	86,061	25,782
20							
21	***Total assets less current liabilities***	B13	86,061	-	-	86,061	25,782
22							
23	**Creditors: amounts falling due after one year (Note 20)**	B14	-	-	-	-	-
24	**Provisions for liabilities**	B15	-	-	-	-	-
25							
26	***Total net assets or liabilities***	B16	86,061	-	-	86,061	25,782
27	**Funds of the Charity**						
28	**Endowment funds (Note 27)**	B17	-			-	-
29	**Restricted income funds (Note 27)**	B18		-		-	-
30	**Unrestricted funds**	B19	86,061		-	86,061	-
31	**Revaluation reserve**	B20				-	
32	***Total funds***	B21	86,061	-	-	86,061	-
33							

		Signature	Print Name	Date of approval dd/mm/yyyy
34	Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval dd/mm/yyyy
35		Bin Xue (electronically signed)	Bin Xue	21/08/2022
36		R Chung (electronically signed)	Ricky Chung	21/08/2022
37				

	A	B	C	D	E	F	G
1	**Section C**					**Notes to the accounts**	
2							
3	Note 1 **Basis of preparation**						
4							
5	***This section should be completed by all charities*** .						
6	**1.1 Basis of accounting**						
7	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.						
8	The accounts have been prepared in accordance with:						
9	• and with*		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				
10	• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)				
11	• and with the Charities Act 2011.						
12							
13	The charity constitutes a public benefit entity as defined by FRS 102.*					✓	
14	* -Tick as appropriate						
15	**1.2 Going concern**						
16	***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:***						
17	An explanation as to those factors that support the conclusion that the charity is a going concern;				Not applicable		
18	Disclosure of any uncertainties that make the going concern assumption doubtful;				Not applicable		
19	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.				Not applicable		
20	**1.3 Change of accounting policy**						
21	The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.						
22	Yes*	✓	* -Tick as appropriate				
23	No*						
24							
25	***Please disclose:***						
26	***(i) the nature of the change in accounting policy;***					Not applicable	

	A	B	C	D	E	F	G
27	***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and***					Not applicable	
28	***(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 FRS 102 SORP.***					Not applicable	
29							
30	**1.4 Changes to accounting estimates**						
31	No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).						
32	Yes*	✓	* -Tick as appropriate				
33	No*	✓					
34							
35	***Please disclose:***						
36	***(i) the nature of any changes;***					Not applicable	
37	***(ii) the effect of the change on income and expense or assets and liabilities for the current period; and***					Not applicable	
38	***(iii) where practicable, the effect of the change in one or more future periods.***					Not applicable	
39							
40	**1.5 Material prior year errors**						
41	No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).						
42	Yes*	✓	* -Tick as appropriate				
43	No*	✓					
44							
45	***Please disclose:***						
46	***(i) the nature of the prior period error;***					Not applicable	
47	***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and***					Not applicable	

	A	B	C	D	E	F	G
48	***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.***					Not applicable	
49							

Section C **Notes to the accounts** **(cont)**

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period	**End of period**
	£	**£**
Fund balances as previously stated	***0***	***0***
Adjustments:	***0***	***0***
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of
	£
Net income/(expenditure) as previously stated	***0***
Adjustments:	***0***
Previous period net income/(expenditure) as restated	***0***

	A	B–E	F	G	H
1	**Section C**	**Notes to the accounts**	**(cont)**		
2					
3	**Note 2**	**Accounting policies**			
4	**2.2 INCOME**				
5	*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*				
6					
7	**Recognition of income**	These are included in the Statement of Financial Activities (SoFA) when:			
8		• the charity becomes entitled to the resources;			
9		· it is more likely than not that the trustees will receive the resources; and	Yes	No	N/a
10		• the monetary value can be measured with sufficient reliability.	✓		
11		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
12	**Offsetting**				✓
13			Yes	No	N/a
14	**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).	✓		
15		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
16			✓		
17	**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
18					✓
19			Yes	No	N/a
20	**Government grants**	The charity has received government grants in the reporting period			✓
21	**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
22			✓		
23			Yes	No	N/a
24	**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.			✓
25			Yes	No	N/a
26	**Donated goods**	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
27		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
28					✓
29		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
30					✓
31			Yes	No	N/a
32		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.			✓
33			Yes	No	N/a
34		Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
35	**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
36					✓
37		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
38					✓
39			Yes	No	N/a
40	**Support costs**	The charity has incurred expenditure on support costs.			✓
41			Yes	No	N/a
42	**Volunteer help**	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
43			Yes	No	N/a
44	**Income from interest, royalties and dividends**	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
45			Yes	No	N/a
46	**Income from membership subscriptions**	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
47			Yes	No	N/a
48		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.			✓
49			Yes	No	N/a
50	**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.			✓
51			Yes	No	N/a
52	**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.			✓
53	**2.3 EXPENDITURE AND LIABILITIES**				
54	**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
55			✓		
56			Yes	No	N/a
57	**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.			✓
58		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
59					✓
60		Where the charity gives a grant with conditions for its payment being a specific level of	Yes	No	N/a

Row	A	B	C	D	E	F	G	H	I	J	K
61	Grants with performance conditions	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.				✓	✓	✓			
62	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			
63						✓	✓	✓			
64	Redundancy cost	The charity made no redundancy payments during the reporting period.				Yes	No	N/a			
65						✓	✓	✓			
66	Deferred income	No material item of deferred income has been included in the accounts.				Yes	No	N/a			
67						✓	✓	✓			
68	Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts				Yes	No	N/a			
69						✓	✓	✓			
70	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			
71						✓	✓	✓			
72	Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.				Yes	No	N/a			
73						✓	✓	✓			
74	**2.4 ASSETS**										
75	Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least									
76		They are valued at cost.				Yes	No	N/a			
77						✓	✓	✓			
78		The depreciation rates and methods used are disclosed in note 9.2.									
79	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 9.5				Yes	No	N/a			
80						✓	✓	✓			
81		They are valued at cost.				Yes	No	N/a			
82						✓	✓	✓			
83	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 9.6.1.4.				Yes	No	N/a			
84						✓	✓	✓			
85						Yes	No	N/a			
86		They are valued at cost.				✓	✓	✓			
87	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			
88						✓	✓	✓			
89		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			
90						✓	✓	✓			
91	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			
92						✓	✓	✓			
93		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			
94						✓	✓	✓			
95		Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				Yes	No	N/a			
96						✓	✓	✓			
97	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			
98						✓	✓	✓			
99	Current asset investments	The charity has 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 date 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			
100						✓	✓	✓			
101						Yes	No	N/a			
102		They are valued at fair value except where they qualify as basic financial instruments.				✓	✓	✓			
103											
104	**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**										
105											
106											

	A	B	C	D	E	F	G	H	I	J	K
107											
108											

Section C **Notes to the accounts** **(cont)**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	121,375	-	-	121,375	73,905
	Gift Aid	28,706	-	-	28,706	10,100
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	150,080	-	-	150,080	84,005
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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		150,080	-	-	150,080	84,005

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.

	A	B	C	D	E	F	G	H	I	J
56	**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**									

	A	B	C	D
1	**Section C**	**Notes to the accounts**		**(cont)**
2				
3	**Note 4**	**Analysis of receipts of government grants**		
4				
5				**This year**
6		**Description**		**£**
7	**Government grant 1**			-
8	**Government grant 2**			-
9	**Government grant 3**			-
10	**Other**			-
11			**Total**	-
12				
13				**Last year**
14		**Description**		**£**
15	**Government grant 1**			-
16	**Government grant 2**			-
17	**Government grant 3**			-
18	**Other**			-
19			**Total**	-
20				
21		**This year**	**Last year**	
22	***Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.***			
23				
24		**This year**	**Last year**	
25	***Please give details of other forms of government assistance from which the charity has directly benefited.***			

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**		**(cont)**	
2					
3					
4	**Note 5**	**Donated goods, facilities and services**			
5			**This year**	**Last year**	
6			**£**	**£**	
7	**Seconded staff**		-	-	
8	**Use of property**		-	-	
9	**Other**		-	-	
10			-	-	
11					
12		**This year**	**Last year**		
13	**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**				
14					
15	**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**				
16					
17	**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**				

	A	B	C	D	E	F	G	H	I	J
1	**Section C**		**Notes to the accounts**				**(cont)**			
2										
3	**Note 6**	**Analysis of expenditure**								
4			**This year**				**Last year**			
5	**Analysis**		**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**
6	**Expenditure on raising funds:**					**£**				**£**
7	Incurred seeking donations		10,951	-	-	10,951	8,852	-	-	8,852
8	Incurred seeking legacies			-	-	-		-	-	-
9	Incurred seeking grants			-	-	-				-
10	Operating membership schemes and social lotteries		-	-	-	-	-			-
11	Staging fundraising events		8,950	-	-	8,950	2,596			2,596
12	Fudraising agents		-	-	-	-	-			-
13	Operating charity shops		-	-	-	-	-			-
14	Operating a trading company undertaking non-charitable trading activity		-	-	-	-	-			-
15	Advertising, marketing, direct mail and publicity		2,400	-	-	2,400	575	-	-	575
16	Start up costs incurred in generating new source of future income			-	-	-	1,200	-	-	1,200
17	Database development costs			-	-	-	5,000	-	-	5,000
18	Other trading activities		-	-	-	-				-
19	Investment management costs:		-	-	-	-				-
20	Portfolio management costs		-	-	-	-	-	-	-	-
21	Cost of obtaining investment advice		-	-	-	-	-	-	-	-
22	Investment administration costs		-	-	-	-	-	-	-	-
23	Intellectual property licencing costs		-	-	-	-	-	-	-	-
24	Rent collection, property repairs and maintenance charges		-	-	-	-	-	-	-	-
25			-	-	-	-	-	-	-	-
26	**Total expenditure on raising funds**		22,301	-	-	22,301	18,223	-	-	18,223
27										
28	**Expenditure on charitable activities:**									
29	Donation to IBME		25,000	-	-	25,000	12,500	-	-	12,500
30	Grants to research students		17,500	-	-	17,500	12,500	-	-	12,500
31	Grants to cancer project in Oncology		25,000	-	-	25,000	15,000	-	-	15,000
32			-	-	-	-	-	-	-	-
33	**Total expenditure on charitable activities**		67,500	-	-	67,500	40,000	-	-	40,000
34										
35	**Separate material item of expense**									
36			-	-	-	-	-	-	-	-
37			-	-	-	-	-	-	-	-
38			-	-	-	-	-	-	-	-
39	**Total**		-	-	-	-	-	-	-	-
40										
41	**Other**									
42			-	-	-	-	-	-	-	-
43			-	-	-	-	-	-	-	-
44			-	-	-	-	-	-	-	-
45			-	-	-	-	-	-	-	-
46	**Total other expenditure**		-	-	-	-	-	-	-	-
47	**TOTAL EXPENDITURE**		89,801	-	-	89,801	58,223	-	-	58,223
48										

	A	B	C	D	E	F	G	H	I	J
49										
50	**Other information:**									
51										
52	**Analysis of expenditure on charitable activities**									
53			**This year**				**Last year**			
54	**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**
55			**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
56	Activity 1		-	-	-	-	-	-	-	-
57	Activity 2		-	-	-	-	-	-	-	-
58	Other		-	-	-	-	-	-	-	-
59	**Total**		-	-	-	-	-	-	-	-
60										

	A	B	C	D	E	F
1	**Section C**		**Notes to the accounts**		**(cont)**	
2						
3						
4	**Note 7**	**Extraordinary items**				
5						
6	***Please explain the nature of each extraordinary item occurring in the period.***					
7				**This year**	**Last year**	
8		**Description**		**£**	**£**	
9	**Extraordinary item 1**			-	-	
10						
11	**Extraordinary item 2**			-	-	
12				-	-	
13	**Extraordinary item 3**			-	-	
14						
15	**Extraordinary item 4**			-	-	
16	**Total extrordinary items**			-	-	
17						

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

	A	B	C	D	E	F	G
1	**Section C**		**Notes to the accounts**				
2							
3							
4	**Note 10**	**Details of certain items of expenditure**					
5	**10.1 Fees for examination of the accounts**						
6	***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).***						
7						**This year**	**Last year**
8						**£**	**£**
9	**Independent examiner's fees**					-	-
10	**Assurance services other than audit or independent examination**					-	-
11	**Tax advisory fees**					-	-
12	**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**					-	-

	A	B	C	D	E
1	**Section C**		**Notes to the accounts**		**(cont)**
2					
3	**Note 11**	**Paid employees**			
4	***Please complete this note if the charity has any employees.***				
5					
6	**11.1 Staff Costs**				
7				**This year**	**Last year**
8				**£**	**£**
9	**Salaries and wages**			-	-
10	**Social security costs**			-	-
11	**Pension costs (defined contribution scheme)**				
12	**Other employee benefits**			-	-
13			**Total staff costs**	-	-
14	**This year:**				
15	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
16	**Last year:**				
17	**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**				
18					
19	***Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.***				
20	**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**				
21					
22	**Band**			**Number of employees**	
23				**This year**	**Last year**
24	**£60,000 to £69,999**			-	-
25	**£70,000 to £79,999**			-	-
26	**£80,000 to £89,999**			-	-
27	**£90,000 to £99,999**			-	-
28	**£100,000 to £109,999**			-	-
29					
30					
31				**This year**	**Last year**
32				**£**	**£**
33	**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**			-	-
34					

	A	B	C	D	E	F	G	H	I	J
35										
36	**11.2 Average head count in the year**			**This year**	**Last year**					
37				**Number**	**Number**					
38	**The parts of the charity in which the employees work**		Fundraising	-	-					
39			Charitable Activities	-	-					
40			Governance	-	-					
41			Other	-	-					
42			**Total**	-	-					
43										
44										
45										
46										
47	**11.3 Ex-gratia payments to employees and others (excluding trustees)**									
48	***Please complete if an ex-gratia payment is made.***									
49										
50	**Please explain the nature of the payment**		**This year**							
51			**Last year**							
52										
53										
54	**Please state the legal authority or reason for making the payment**		**This year**							
55			**Last year**							
56										
57										
58				**This year**	**Last year**					
59				**£**	**£**					
60	**Please state the amount of the payment (or value of any waiver of a right to an asset)**			-	-					
61										

	A	B	C	D	E	F	G	H	I	J
62	**11.4 Redundancy payments**									
63	***Please complete if any redundancy or termination payment is made in the period.***									
64										
65				**This year**	**Last year**					
66				**£**	**£**					
67	**Total amount of payment**			-	-					
68										
69	**The nature of the payment (cash, asset etc.)**									
70										
71				**This year**	**Last year**					
72				**£**	**£**					
73	**The extent of redundancy funding at the balance sheet date**			-	-					
74										
75	**Please state the accounting policy for any redundancy or termination payments**									

	A	B	C	D	E
1	**Section C**		**Notes to the accounts**		**(cont)**
2					
3	**Note 12**	**Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**			
4					
5	***12.1 Please complete this note if a defined contribution pension scheme is operated.***				
6					
7				**This year**	**Last year**
8				**£**	**£**
9	**Amount of contributions recognised in the SOFA as an expense**			-	-
10					
11	**Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.**				
12					
13	***12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.***				
14					
15	**Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**				
16	**Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different**				
17					
18	***12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.***				
19					
20	**Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details**				
21	**Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details**				

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**			**(cont)**	
2						
3	**Note 13**	**Grantmaking**				
4	***Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.***					
5	**This year:**					
6	**13.1 Analysis of grants paid (included in cost of charitable activities)**					
7	**Analysis**	**Grants to institutions**	**Grants to individuals**	**Support costs**	**Total**	
8				**£**	**£**	
9	Donation to IBME	25,000.00		-	25,000.00	
10	Grants to research students	-	17,500.00	-	17,500.00	
11	Grants to cancer project in Oncology	25,000.00		-	25,000.00	
12		-	-	-	-	
13	***Total***	**50,000**	**17,500**	**-**	**67,500**	
14						
15	***Please enter "Nil" if the charity does not identify and/or allocate support costs.***					
16						
17	**13.2 Grants made to institutions**					
18	***My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.***					
19				***No***	***Provide details below***	
20						
21	**Names of institution**		**Purpose**		**Total amount of grants paid £**	
22	Institute of Biomedical Engineering, Oxford University		Supporting research in biomedical applications		25,000	
23	Oncology Department, Oxford University		Supporting cancer research		25,000	
24					-	
25					-	
26					-	
27					-	
28					-	
29					-	
30					-	
31					-	
32	***Total grants to institutions in reporting period***				**50,000**	
33	***Other unanalysed grants***				-	
34	***TOTAL GRANTS PAID***				50,000	
35						

	A	B	C	D	E	F
36	**Last year:**					
37	**13.3 Analysis of grants paid (included in cost of charitable activities)**					
38	**Analysis**	**Grants to institutions**	**Grants to individuals**	**Support costs**	**Total**	
39				**£**	**£**	
40	Donation to IBME	12,500.00	-	-	**12,500.00**	
41	Grants to research students	-	12,500.00	-	**12,500.00**	
42	Grants to cancer project in Oncology	15,000.00	-	-	**15,000.00**	
43		-	-	-	**-**	
44	***Total***	**27,500**	**12,500**	**-**	**40,000**	
45						
46	***Please enter "Nil" if the charity does not identify and/or allocate support costs.***					
47						
48						

	A–B	C	D	E	F
49	**13.4 Grants made to institutions**				
50	***My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.***				
51			***No***	***Provide details below***	
52					
53	**Names of institution**	**Purpose**		**Total amount of grants paid £**	
54	Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical applications		12,500	
55	Oncology Department, Oxford University	Supporting cancer research		15,000	
56				-	
57				-	
58				-	
59				-	
60				-	
61				-	
62				-	
63				-	
64	***Total grants to institutions in reporting period***			**27,500**	
65	***Other unanalysed grants***			-	
66	***TOTAL GRANTS PAID***			27,500	

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

	A	B	C	D	E	F
29	**14.4 Impairment**					
30	***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
31						
32	***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***					
33						
34	**14.5 Revaluation**					
35	***If an accounting policy of revaluation is adopted, please provide:***				**This year**	**Last year**
36	***the effective date of the revaluation***					
37	***the name of independent valuer, if applicable***					
38	***the methods applied and significant assumptions***					
39	***the carrying amount that would have been recognised had the assets been carried under the cost model.***				-	-
40						
41	**14.6 Other disclosures**					
42					**This year**	**Last year**
43					**£**	**£**
44	***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***				-	-
45	***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***				-	-
46	***(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.***					
47						
48	** The "transfers" row is for movements between fixed asset categories.*					
49	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*					

Section C **Notes to the accounts** **(cont)**

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

	A	B	C	D	E	F	G	H
34	**15.5 Impairment**							
35	**This year:**							
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***							
37	**Last year:**							
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***							
39								
40	**15.6 Revaluation**							
41	***If an accounting policy of revaluation is adopted, please provide:***							
42				**This year**		**Last year**		
43	***the effective date of the revaluation***							
44	***the name of independent valuer, if applicable***							
45	***the methods applied***							
46	***the carrying amount that would have been recognised had the assets been carried under the cost model.***							
47								
48	**15.7 Other disclosures**							
49	***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.***							
50	***(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.***							
51	***(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.***							
52	***(iv) State the amount of research and development expenditure recognised as expenditure in the year.***							
53	***(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.***							
54	***(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.***							
55								
56	** The "transfers" row is for movements between fixed asset categories.*							
57	*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*							

	A	B	C	D	E	F	G
1	**Section C**	**Notes to the accounts**				**(cont)**	
2							
3	**Note 16** Heritage assets						
4	***Please complete this note if the charity has heritage assets***						
5	**16.1 General disclosures for all charities holding heritage assets**						
6		**This year**			**Last year**		
7	**(i) Explain the nature and scale of heritage assets held.**						
8	**(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**						
9							
10	**16.2 Cost or valuation**						
11		**Heritage asset 1**	**Heritage asset 2**	**Heritage asset 3**	**Heritage asset 4**	**Total**	
12		**£**	**£**	**£**	**£**	**£**	
13	At beginning of the year	-	-	-	-	-	
14	Additions	-	-	-	-	-	
15	Disposals	-	-	-	-	-	
16	Revaluations	-	-	-	-	-	
17	Transfers *	-	-	-	-	-	
18	At end of the year	-	-	-	-	-	
19	**16.3 Depreciation and impairments**						
20	****Basis**						Straight Line ("SL") or Reducing Balance
21	**** Rate**						
22							
23	At beginning of the year	-	-	-	-	-	
24	Disposals	-	-	-	-	-	
25	Depreciation	-	-	-	-	-	
26	Impairment	-	-	-	-	-	
27	Transfers*	-	-	-	-	-	
28	At end of year	-	-	-	-	-	
29							
30	**16.4 Net book value**						
31	Net book value at the beginning of the year	-	-	-	-	-	
32	Net book value at the end of the year	-	-	-	-	-	
33							

	A	B	C	D	E	F	G
34	**16.5 Impairment**						
35	**This year**						
36	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***						
37	**Last year**						
38	***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***						
39							
40	**16.6 Revaluation**						
41	***If an accounting policy of revaluation is adopted, please provide:***						
42				**This year**		**Last year**	
43	***the effective date of the revaluation***						
44	***the name of independent valuer, if applicable***						
45	***qualifications of independent valuer***						
46	***the methods applied and significant assumptions***						
47	***any significant limitations on the valuation***						
48							
49	**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**						
50					**At valuation Group A**	**At cost Group B**	**Total**
51					**£**	**£**	**£**
52	Carrying amount at the beginning of the period				-	-	-
53	Additions				-	-	-
54	Disposals				-	-	-
55	Depreciation/impairment				-	-	-
56	Revaluation				-	-	-
57	Carrying amount at the end of period				-	-	-
58							
59	**16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)**						
60		**This year**			**Last year**		
61	**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**						
62	**(ii) Describe the significance and nature of heritage assets.**						
63	**(iii) Disclose information that is helpful in assessing the value of heritage assets.**						

	A	B	C	D	E	F	G
64	**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**						
65							

	A	B	C	D	E	F	G
66	**16.9 Five year summary of heritage assets transactions**						
67		**2015**	**2014**	**2013**	**2012**	**2011**	
68		**£**	**£**	**£**	**£**	**£**	
69	**Purchases**						
70	Group A	-	-	-	-	-	
71	Group B	-	-	-	-	-	
72	Group C	-					
73	Other	-					
74	**Donations**						
75	Group A	-	-	-	-	-	
76	Group B	-	-	-	-	-	
77	Group C	-	-	-	-	-	
78	Other	-	-	-	-	-	
79	**Total additions**	**-**	**-**	**-**	**-**	**-**	
80							
81	**Charge for impairment**						
82	Group A	-	-	-	-	-	
83	Group B	-	-	-	-	-	
84	Group C	-	-	-	-	-	
85	Other	-	-	-	-	-	
86	**Total charge for impairment**	**-**	**-**	**-**	**-**	**-**	
87							
88	**Disposals**						
89	Group A - carrying amount	-	-	-	-	-	
90	Group B - carrying amount	-	-	-	-	-	
91	Group C	-	-	-	-	-	
92	Other	-	-	-	-	-	
93	**Total disposals**	**-**	**-**	**-**	**-**	**-**	
94							

	A	B	C	D	E	F	G	H	I
1	**Section C**	**Notes to the accounts**				**(cont)**			
2									
3	**Note 17**	**Investment assets**							
4	***Please complete this note if the charity has any investment assets.***								
5	**17.1 Fixed assets investments (please provide for each class of investment)**								
6		**Cash & cash equivalents**	**Listed investments**	**Investment properties**	**Social investments**	**Other**	**Total**		
7	Carrying (fair) value at beginning of period	-	-	-	-	-	-		
8	**Add:** additions to investments during period*	-	-	-	-	-	-		
9	**Less:** disposals at carrying value	-	-	-	-	-	-		
10	**Less: impairments**	-	-	-	-	-	-		
11	**Add: Reversal of impairments**	-	-	-	-	-	-		
12	**Add/(deduct):** transfer in/(out) in the period	-	-	-	-	-	-		
13	**Add/(deduct):** net gain/(loss) on revaluation	-	-	-	-	-	-		
14	Carrying (fair) value at end of year	-	-	-	-	-	-		
15									
16	***Please specify additions resulting from acquisitions through business combinations, if any.**								
17									
18	***Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.***								
19									
20	**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**								
21									
22	**This year:**								
23	**Analysis of investments**								
24				**Fair value at year end**		**Cost less impairment**			
25				**£**		**£**			
26	**Cash or cash equivalents**			-		-			
27	**Listed investments**			-		-			
28	**Investment properties**			-		-			
29	**Social investments**			-		-			
30	**Other investments**			-		-			
31	**Total**			-		-			
32	**Grand total (Fair value at year end+Cost less impairment)**					-			
33									
34	**Last year:**								
35	**Analysis of investments**								
36				**Fair value at year end**		**Cost less impairment**			
37				**£**		**£**			
38	**Cash or cash equivalents**			-		-			
39	**Listed investments**			-		-			
40	**Investment properties**			-		-			
41	**Social investments**			-		-			
42	**Other investments**			-		-			
43	**Total**			-		-			
44	**Grand total (Fair value at year end+Cost less impairment)**					-			

	A	B	C	D	E	F	G	H	I
45									
46	**17.3 If your charity holds investment properties, please complete the following note:**								
47				**This year**		**Last year**			
48	**(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**								
49	**(ii) Name or independent valuer, if applicable, and relevant qualifications**								
50	**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**								
51	**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**								
52									
53	**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**								
54									
55	**Analysis of current asset investments**			**This year**		**Last year**			
56				**£**		**£**			
57	**Cash or cash equivalents**			-		-			
58	**Listed investments**			-		-			
59	**Investment properties**			-		-			
60	**Social investments**			-		-			
61	**Other investments**			-		-			
62	**Total**			-		-			
63									
64	**17.5 Guarantees**								
65				**This year**			**Last year**		
66	**Please provide details and amount of any guarantee made to or on behalf of a third party**								
67	**Name of the entity or entities benefitting from those guarantees**								
68	**Please explain how the guarantee furthers the charity's aims**								
69									

	A	B	C	D	E	F	G	H	I
70	**17.6 Concessionary loans**								

Row		Description	This year £	Last year £
71		***Description***	**This year £**	**Last year £**
72	**Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).**		-	-
73			-	-
74			-	-
75			-	-
76		***Total***	-	-
77				
78	**Amount of concessionary loans received** ***(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).***	***Description***	**This year £**	**Last year £**
79			-	-
80			-	-
81			-	-
82		***Total***	-	-
83				

Row		This year	Last year
84		**This year**	**Last year**
85	**Terms and conditions eg interest rate, security provided**		
86	**Value of any concessionary loans which have been committed but not taken up at the reporting date**		
87	**Amounts payable within 1 year**		
88	**Amounts payable after more than 1 year**		
89	**Amounts receivable within 1 year**		
90	**Amounts receivable after more than 1 year**		
91			

Row			
92	**17.7 Additional information**		
93		**This year**	**Last year**
94	**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**		
95	**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**		
96	**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**			**(cont)**	
2						
3	**Note 18 Stocks**					
4	***Please complete this note if the charity holds any stock items***					
5						
6	**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**					
7		**Stock**		**Donated goods**		**Work in progress**
8		**For distribution**	**For resale**	**For distribution**	**For resale**	
9		**£**	**£**	**£**	**£**	**£**
10	**Charitable activities:**					
11	***Opening***	-	-	-	-	-
12	***Added in period***	-	-	-	-	-
13	***Expensed in period***	-	-	-	-	-
14	***Impaired***	-	-	-	-	-
15	***Closing***	**-**	**-**	**-**	**-**	**-**
16						
17	**Other trading activities:**					
18	***Opening***	-	-	-	-	-
19	***Added in period***	-	-	-	-	-
20	***Expensed in period***	-	-	-	-	-
21	***Impaired***	-	-	-	-	-
22	***Closing***	**-**	**-**	**-**	**-**	**-**
23						
24	**Other:**					
25	***Opening***	-	-	-	-	-
26	***Added in period***	-	-	-	-	-
27	***Expensed in period***	-	-	-	-	-
28	***Impaired***	-	-	-	-	-
29	***Closing***	**-**	**-**	**-**	**-**	**-**
30	**Total this year**	-	-	-	-	-
31	***Total previous year***	-	-	-	-	-
32						
33			**This year**		**Last year**	
34			**£**		**£**	

	A	B	C	D	E	F
35	**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**					

	A	B	C	D	E
1	**Section C** **Notes to the accounts**				**(cont)**
2					
3	**Note 19** **Debtors and prepayments**				
4	***Please complete this note if the charity has any debtors or prepayments.***				
5	**19.1 Analysis of debtors**			**This year**	**Last year**
6				**£**	**£**
7				-	-
8	**Trade debtors**			-	-
9	**Prepayments and accrued income**			-	-
10	**Other debtors**			-	-
11	**Total**				
12					
13	***Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***				
14	**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**				
15				**This year**	**Last year**
16				**£**	**£**
17	**Trade debtors**			-	-
18	**Prepayments and accrued income**			-	-
19	**Other debtors**			-	-
20				-	-
21			**Total**	-	-
22					
23					
24					

	A	B	C	D	E
1	**Section C** **Notes to the accounts**				**(cont)**
2					
3	**Note 20** **Creditors and accruals**				
4	***Please complete this note if the charity has any creditors or accruals.***				
5					
6	**20.1 Analysis of creditors**				
7		**Amounts falling due within one year**		**Amounts falling due after more than one year**	
8		**This year**	**Last year**	**This year**	**Last year**
9		**£**	**£**	**£**	**£**
10	**Accruals for grants payable**	-	-	-	-
11	**Bank loans and overdrafts**	-	-	-	-
12	**Trade creditors**	-	-	-	-
13	**Payments received on account for contracts or performance-related grants**	-	-	-	-
14	**Accruals and deferred income**	-	-	-	-
15	**Taxation and social security**	-	-	-	-
16	**Other creditors**	-	-	-	-
17	**Total**	-	-	-	-
18					
19					
20	**20.2 Deferred income**				
21	***Please complete this note if the charity has deferred income.***				
22		**This year**		**Last year**	
23	***Please explain the reasons why income is deferred.***				
24					
25	***Movement in deferred income account***			**This year**	**Last year**
26				**£**	**£**
27	**Balance at the start of the reporting period**			-	-
28	**Amounts added in current period**			-	-
29	**Amounts released to income from previous periods**			-	-
30	**Balance at the end of the reporting period**			-	-

Section C Notes to the accounts (cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year	Last year
	£	£
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

	A	B	C	D	E	F
1	**Section C**	**Notes to the accounts**		**(cont)**		
2						
3						
4	**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**					
5		**This year**		**Last year**		
6	**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**	No significant exposure		No significant exposure		
7						
8	**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**	Not applicable		Not applicable		

	A	B	C	D	E
1	**Section C**	**Notes to the accounts**			**(cont)**
2					
3	**Note 23 Contingent liabilities and contingent assets**				
4					
5	**23.1 Contingent liabilities**				
6	**Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.**				
7	**This year**				
8	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
9					
10					
11					
12					
13	**Last year**				
14	**Description of item including its legal nature. Please describe any security provided in connection to the liability.**	**Estimate of financial effect**			
15					
16					
17					
18					
19					
20	**23.2 Contingent assets**				
21	**Where the charity has contingent assets, please complete the following section when their existence is probable**				
22	**This year**				
23	**Description of item**	**Estimate of financial effect**			
24					
25					
26					
27					
28					
29	**Last year**				
30	**Description of item**	**Estimate of financial effect**			
31					
32					
33					
34					
35					
36	**23.4 Other disclosures for contingent assets and/or liabilities**				
37	**Please provide the following information where practicable:**				
38		**This year**		**Last year**	

	A	B	C	D	E
39	**Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement**				
40	**Where it is not practical to make one or more of these disclosures, please state this fact**				

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	86,061	-
Other	-	-
Total	86,061	-

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C **Notes to the accounts** **(cont)**

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		Adjustment on grants being made to IBME and Oncology Department of Oxford University. Grants being made were reflected in the accounts accurately but wasn't updated in the internal grants register, therefore was understated in Note 13
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		Zero impact (refer above)

Section C	Notes to the accounts	(cont)

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	JIACAI FOUNDATION		
On accounts for the year ended	24 OCTOBER 2021	**Charity no (if any)**	1183952
Set out on pages	1-54		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **24 / 10 / 2021**.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:	ZYL (electronically signed)	**Date:**	21/8/22
Name:	ZHIYI LI		
Relevant professional qualification(s) or body (if any):	INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES		
Address:	Chartered Accountants' Hall		
	Moorgate Place		
	London EC2R 6EA		

Section B	Disclosure
	Only complete if the examiner needs to highlight 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.	

JIACAI FOUNDATION

England & Wales - Charity number 1183952

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Jiacai Foundation			Charity No (if any)	CE017884
Annual accounts for the period				
Period start date	18/06/2019	To	Period end date	24/10/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	84,005	-	-	84,005	-
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05		-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	84,005	-	-	84,005	-
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	18,223	-	-	18,223	-
Charitable activities	S09	40,000	-	-	40,000	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	58,223	-	-	58,223	-
Net income/(expenditure) before investment gains/(losses)	S13	25,782	-	-	25,782	-
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	25,782	-	-	25,782	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	25,782	-	-	25,782	-
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	25,782	-	-	25,782	-

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	25,782	-	-	25,782	-
Total current assets	B10	25,782	-	-	25,782	-
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	25,782	-	-	25,782	-
Total assets less current liabilities	B13	25,782	-	-	25,782	-
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	25,782	-	-	25,782	-
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	25,782		-	25,782	-
Revaluation reserve	B20				-	
Total funds	B21	25,782	-	-	25,782	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Bin Xue (electronically signed)	Bin Xue	20/07/2021
R Chung (electronically signed)	Ricky Chung	20/07/2021

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

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*		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*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

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:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
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.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(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 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	Not applicable

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	*0*	*0*
Adjustments:	*0*	*0*
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	*0*
Adjustments:	*0*
Previous period net income/(expenditure) as restated	*0*

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • 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.			✓
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).	✓		
	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).	✓		
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.			✓
Government grants	The charity has received government grants in the reporting period			✓
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.	✓		
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.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	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.			✓
	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'.			✓
	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.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
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.			✓
	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.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	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.			✓
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.			✓
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.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
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.	✓		
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.			✓
	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.			✓
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.			✓
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.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
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			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
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.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
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 9.5			✓
	They are valued at cost.			✓
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 9.6.1.4.			✓
	They are valued at cost.			✓
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.			✓
	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			✓
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.			✓
	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.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
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.			✓
Current asset investments	The charity has 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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	73,905	-	-	73,905	-
	Gift Aid	10,100	-	-	10,100	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	84,005	-	-	84,005	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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		84,005	-	-	84,005	-

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)

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year: Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	8,852	-	-	8,852	-	-	-	-
Incurred seeking legacies		-	-	-	-	-	-	-
Incurred seeking grants		-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	2,596	-	-	2,596				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	575	-	-	575	-	-	-	-
Start up costs incurred in generating new source of future income	1,200	-	-	1,200	-	-	-	-
Database development costs	5,000	-	-	5,000	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	18,223	-	-	18,223	-	-	-	-
Expenditure on charitable activities:								
Donation to IBME	12,500	-	-	12,500	-	-	-	-
Grants to research students	12,500	-	-	12,500	-	-	-	-
Grants to cancer project in Oncology	15,000	-	-	15,000	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	40,000	-	-	40,000	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	58,223	-	-	58,223	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year: Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year: Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)

Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Section C	Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 **Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

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	-	-
Assurance services other than audit or 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 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year

The parts of the charity in which the employees work		This year Number	Last year Number
	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Other	-	-
	Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment		
	This year	
	Last year	

Please state the legal authority or reason for making the payment		
	This year	
	Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-
Please state the accounting policy for any redundancy or termination payments		

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C	Notes to the accounts	(cont)

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Donation to IBME	12,000.00		-	12,000.00
Grants to research students	-	12,000.00	-	12,000.00
Grants to cancer project in Oncology	11,000.00		-	11,000.00
	-	-	-	-
Total	**23,000**	**12,000**	**-**	**35,000**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Institute of Biomedical Engineering, Oxford University	Supporting research in biomedical	12,000
Oncology Department, Oxford University	Supporting cancer research	11,000
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**23,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		23,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
	-	-	-	**-**
	-	-	-	**-**
	-	-	-	**-**
	-	-	-	**-**
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

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	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

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**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 **Intangible assets**

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 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		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** 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 please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 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		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 **Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

	Description	This year £	Last year £
Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).		-	-
		-	-
		-	-
		-	-
	Total	-	-

	Description	This year £	Last year £
Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*		-	-
		-	-
		-	-
	Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

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	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	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 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Section C	Notes to the accounts	(cont)

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	No significant exposure	No significant exposure
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	Not applicable	Not applicable

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

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	25,782	-
Other	-	-
Total	25,782	-

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Minimal exposure. JCF does not have exposure to financial assets	Minimal exposure. JCF does not have exposure to financial assets
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	None. JCF does not hold any financial instruments.	None. JCF does not hold any financial instruments.

Section C	Notes to the accounts	(cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) — **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) — **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.