

Charity Registration No. 1186801

HUMAN PRACTICE FOUNDATION UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2021

HUMAN PRACTICE FOUNDATION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Barclay J Turner B Pomroy C Von Barnekow
Charity number	1186801
Principal address	73 Cornhill London EC3V 3QQ
Independent examiner	S Coleman ACA Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
Bankers	Barclays Leicester LE87 2BB

HUMAN PRACTICE FOUNDATION UK

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HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT

FOR THE PERIOD ENDED 5 APRIL 2021

The Trustees present their annual report and financial statements for the period ended 5 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are as follows:

- a) to aid in the advancement of education through the support of educational establishments such as schools, colleges and universities or organisations.
- b) the advancement of education of young people as well as the provision of support and assistance to provide a stable environment for such young people to prosper and succeed
- c) the pursuit of such other charitable objectives as the Trustees determine;

The strategy of the Trustees to achieve these objectives is the provision of quality education and support of the local community in Nepal and Kenya via the development and reconstruction of local schools and improvement of infrastructure and support services. This includes the provision of quality education to be achieved with the collaboration with local authorities, communities and organisations.

The Trustees believe in the creation of quality schools that serve as strong educational platforms where children and young adults are provided with quality education and a sustainable future. This goes along aside the support of the local community to improve illiteracy, poverty and inequality in line with UN sustainable development goals.

The benefits of the strategy adopted will include provision of access to free quality education and jobs that create the foundation for sustainable livelihood. Thus ensuring the continuing growth and prosperity of the local community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees have extensive contacts with other organisations and individuals who operate in the areas involved. These contacts have the extensive knowledge and experience to be able to provide the advice and guidance required when decisions are made about the nature of the support and assistance to be provided by our charity. The main contact referred to above is HPF Denmark (a related organisation) which has operated for some years in the relevant areas. HPF Denmark has the knowledge and experience required to make our projects a success assisted by a formal agreement that is in place with the Nepali government.

Achievements and performance

The charity incurred expenditure in the period under review in support of the above objectives in the sum of £86,180. This included the sum of £58,493 regarding projects in Kenya and the further sum of £27,687 regarding projects in Nepal. A summary of the activities involved is detailed below:

HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

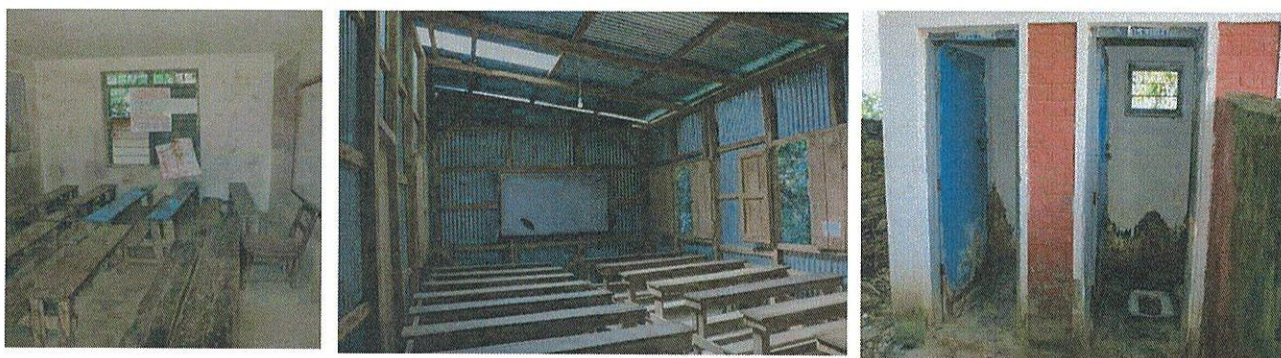
Bhanu Jana Secondary School, Taplejung Nepal

Human Practice Foundation has donated 14,000 GBP for Bhanu Jana Secondary School. Back in November 2019, the HPF team had the pleasure of visiting Bhanu Jana Secondary School for the first time, and we were met by a school full of students in need of help. Bhanu Jana is the largest school in Taplejung with more than 1,800 students. The school was severely lacking sufficient classrooms and some of the used classrooms were dark and timeworn.

In June 2020 we initiated the project and now we have finished the new school building with 8 classrooms and are in the process of installing new educational facilities at the school. Unfortunately, the project completion process has been a bit delayed by the lockdown imposed by the Nepali government due to COVID-19.

Through all our visits to the school, we have met very dedicated teachers and students supported by the local community, wanting to make a change at the school. The school was in great need of the 8 new classrooms and new facilities to accommodate the high enrolment and need for specialized secondary level education.

Bhanu Jana Secondary School BEFORE



Bhanu Jana Secondary School AFTER



HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

Shambani Primary School in Kenya:

HPF UK has donated 50,241 GBP for Shambani Primary School, which is located in the Shambani village in the Buuri West district, central Kenya. The school is located close to Mount Kenya national park.

The local community consists of three different tribes: Turkana, Samburu and Borana. The primary occupation is agriculture and livestock keeping. Most families have no or little income since they do not produce sufficient agricultural products for resale.

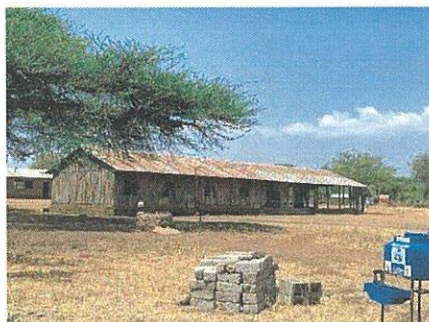
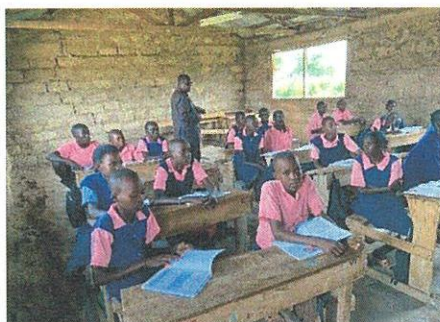
The purpose of this project is to improve the educational infrastructure at Shambani Primary school to create a conducive environment for quality education at the school.

Shambani Primary School consisted of two buildings with classrooms in very bad shape. The classrooms were dark, timeworn, and generally in a very bad condition. The floor was cracked, and the rooms had no proper windows or doors. There is a dire need for better classrooms to reduce congestion in the existing classrooms and improve the teaching opportunities. With the new upgraded facilities, the school will secure proper classrooms for the 386 students currently enrolled at the school.

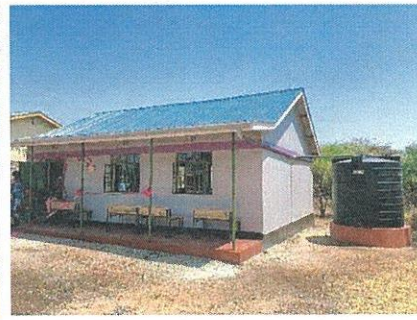
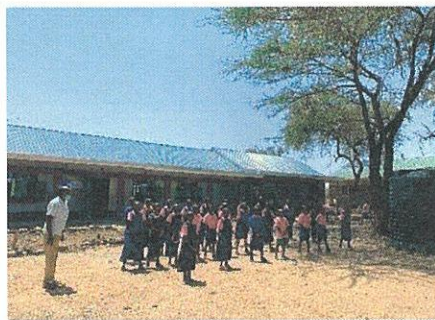
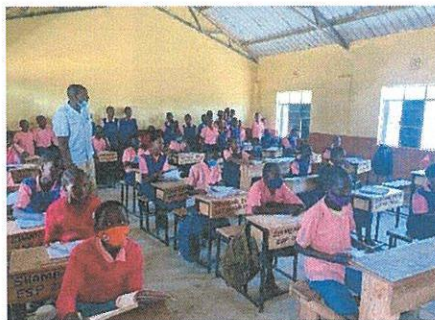
The project is divided into three phases. In phase one we will construct a new building with 5 modern classrooms, furniture, and a building with two nursery classrooms. Phase one also includes electrical wiring around the school compound. The two existing buildings will be demolished as part of the project as they are not safe.

With the new modern facilities, the current 386 students of Shambani Primary School will be able to use the upgraded classrooms, which means more space and less students per classroom. These improved learning conditions will give the students a better opportunity to gain valuable skills and knowledge, which is essential for their future job opportunities. After the project, the school will be able to enrol more students from the local community.

Shambani Primary School - BEFORE



Shambani Primary School - AFTER



HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

Narayani Secondary School, Taplejung Nepal

Human Practice Foundation UK has supported the Narayani Secondary School construction project with 10,273 GBP.

Back in July 2019, the HPF team had the pleasure of visiting Narayani Secondary School for the first time, and we were met by a school full of students in need of help. The classes were timeworn, dark and some of them even in danger of collapsing. The school had no educational facilities and some of the students had their classes outside.

In June 2020 we initiated the project and now we have finished the new school building with 6 classrooms and are in the process of installing new educational facilities at the school. Unfortunately, the project completion process has been delayed by the lockdown imposed by the Nepali government due to COVID-19.

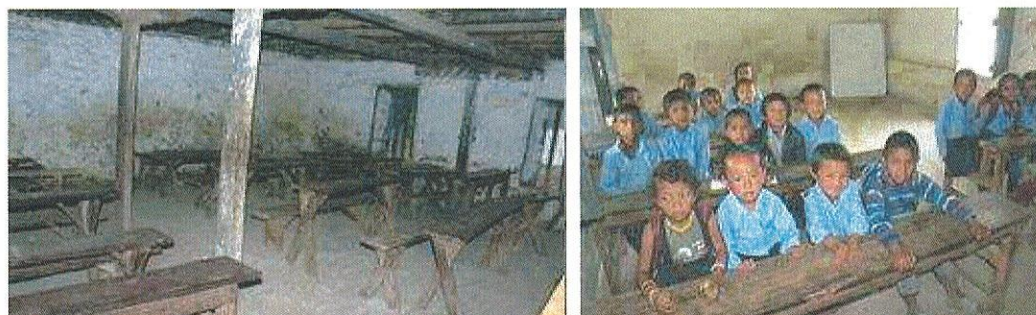
Through all our visits to the school, we have met very dedicated teachers and students supported by the local community, wanting to make a change at the school. The school was in great need of 6 new classrooms and a renewal of the sanitary facilities.

Human Practice Foundation see the construction of school buildings, as the first step in providing the children with a quality education and a better future. Step two is enhancing the facilities and capabilities at the school.

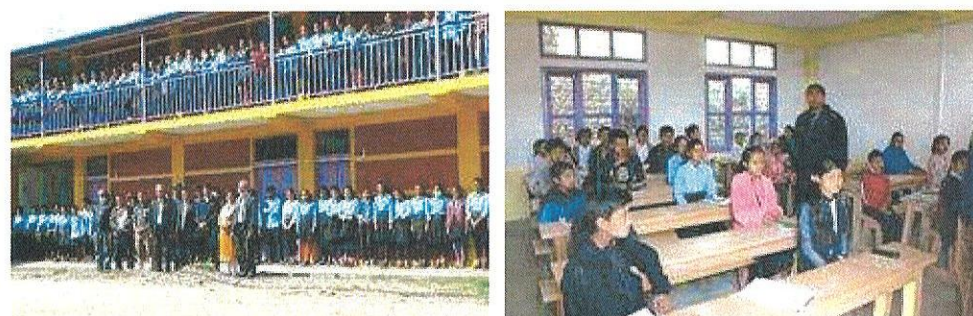
We are installing a library with an inviting environment for learning. Based on the individual classroom curriculum and in consultation with the teachers and students, both fictional and non-fictional books, in both English and Nepali, are available to the students. The library will also serve as a free room, where the children can start homework cafés and meet in study groups and get help from the librarian regarding different topics.

A playground will be built at the school, that can be appreciated by children in all grades. We emphasized creating a playground that is fun and inviting for all students. Studies show that playgrounds make it more attractive for children to attend school, while also serving as a socially integrated space where children achieve valuable social skills.

Narayani Secondary School – BEFORE



Narayani Secondary School - AFTER



HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

Eneza Digital Learning Programme. Kenya

In the fall 2020, the Human Practice Foundation UK supported the Eneza Digital Learning Programme with 3.900 GBP in reaction to the news that all schools in Kenya would remain closed until January 2021 due to the COVID-19 pandemic. From May 2020, Human Practice Foundation had been running a pilot through the Eneza learning platform and with the news of the continued lockdown, we were met by numerous students desperate for help to continue their learning during the lockdown. Over the course of the pilot project in May, 247 grade 8 students subscribed and became a part of the project. Thus, we were thrilled to be able to offer the subscribed students to continue their learning with the Eneza Learning Platform - giving the students the opportunity to continue their learning from their homes.

The Eneza Digital Learning Platform builds on the Kenyan national curriculum and has allowed for students to learn and review material, completing daily quizzes that tests their understanding of the curriculum in which their exams are based.

The second Eneza subscription completed in March 2021 and has run for 6 months from October 2020. Through all our visits to the schools during the subscription period, we have met very dedicated teachers and students wanting to make the most of their access to the Digital Learning Platform.

Maritati WASH programme:

Human Practice Foundation UK donated 3.700 GBP towards a project providing sanitary infrastructure – gutters, water tanks, septic tanks, toilets, handwashing stations, drinking stations, dignity kits and hygiene utilities - and sanitary awareness activities to the Maritati Primary School in Kenya.

New toilet building, handwashing stations and workshop at Maritati Primary school



Human Practice Foundation - Founding Partner contribution

Human Practice Foundation UK has supported HPF DK with founding partner contributions of 25.000 GBP. Human Practice Foundation DK operates based on a 100% Model whereby ALL administration costs and the indirect project costs (eg. project management) in Copenhagen are financed by HPF's Founding Partners, a group of loyal philanthropists, who by their yearly contributions, enable HPF to ensure that 100% of all other donations go directly to project implementation in Nepal and Kenya with absolute transparency. This is a proven model, which is very attractive for other donors, who can see, that their donations do not support overhead costs. Such contribution was covered by a donation received.

Balkalyan Secondary School, Siddeswori Secondary School and Nilgiri Secondary School, Taplejung Nepal:

In the winter of 2020, our Chairman Calum Barclay along with 3 companions rowed across the Atlantic, raising a total of 139.837 GBP for Human Practice Foundation UK, specifically for school projects in Nepal. Three schools - Balkalyan Secondary School, Siddeswori Secondary School and Nilgiri Secondary School, Taplejung Nepal will be supported by Human Practice Foundation UK. The school constructions will start in summer of 2021, expected to be finalized in 2022.

HUMAN PRACTICE FOUNDATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

Financial review

The net income for the period amounted to £152,462.

Income received in the year totalled £270,361 and primarily consisted of donations from supporters.

Expenditure totalled £115,297 and was comprised of charitable expenditure as described above and support costs.

The charity holds free reserves amounting to £152,462. These reserves are required to be retained to finance the ongoing working capital requirements of the charity. The Trustees are aware of the need to maintain this position and are constantly taking steps where possible to improve the position including raising additional funds from independent sources.

Structure, governance and management

The charity was established by a constitution (effective registration dated 6 December 2019) and was formed as a Charitable Incorporated Organisation.

The Trustees who served during the period and up to the date of signature of the financial statements were:

M Grodner	(Appointed 6 December 2019 and resigned 9 July 2021)
C Barclay	(Appointed 18 December 2019)
B Pomroy	(Appointed 2 September 2021)
C Von Barnekow	(Appointed 15 January 2021)
J Turner	(Appointed 6 December 2019)
O Morali	(Appointed 14 October 2020 and resigned 5 February 2021)

The power of appointment of new Trustees is vested in the Board. In selecting individuals for appointment regard will be given to their skills, knowledge and experience needed for the effective administration of the charity.

None of the Trustees of the charity has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees meet regularly in order to discuss the ongoing administrative and other issues arising and then implement the decisions made themselves. Thus there are no employees of the charity.

The Trustees' report was approved by the Board of Trustees.



Trustee Culum BARCLAY

3 February 2022

HUMAN PRACTICE FOUNDATION UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 5 APRIL 2021

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMAN PRACTICE FOUNDATION UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMAN PRACTICE FOUNDATION UK

I report to the Trustees on my examination of the financial statements of Human Practice Foundation UK (the charity) for the period ended 5 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

S Coleman ACA
Gerald Edelman LLP
73 Cornhill
London
EC3V 3QQ

Dated: 3 February 2022

HUMAN PRACTICE FOUNDATION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 5 APRIL 2021

		Total
	Notes	2021 £
<u>Income from:</u>		
Donations and legacies	3	270,334
Investments	4	27
Total income		270,361
<u>Expenditure on:</u>		
Charitable activities	5	115,297
Net income for the period		155,064
Other recognised gains and losses		
Other gains or losses	10	(2,602)
Net movement in funds		152,462
Fund balances at 6 December 2019		-
Fund balances at 5 April 2021		152,462

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

HUMAN PRACTICE FOUNDATION UK

BALANCE SHEET

AS AT 5 APRIL 2021

	Notes	2021 £	£
Current assets			
Debtors	11	11,250	
Cash at bank and in hand		144,212	
		<u>155,462</u>	
Creditors: amounts falling due within one year	12	(3,000)	
		<u>152,462</u>	
Net current assets			<u>152,462</u>
Income funds			
Unrestricted funds			<u>152,462</u>
			<u>152,462</u>

The financial statements were approved by the Trustees on 3 February 2022



Trustee CATHRYN BARCLAY

HUMAN PRACTICE FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 5 APRIL 2021

1 Accounting policies

Charity information

Human Practice Foundation UK is a Charitable Incorporated Organisation. The charity is a Public Benefit entity as defined in FRS102. The registered office is 73 Cornhill, London EC3V 3QQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income including investment income is included in the accounts on an accruals basis.

HUMAN PRACTICE FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Support costs include governance costs represented by audit costs and other professional fees incurred in connection with the meeting of the charity's constitutional and statutory obligations.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

HUMAN PRACTICE FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.9 Taxation

As a registered charity it is exempt from tax on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

Total

2021
£

Donations and gifts

270,334

4 Investments

Unrestricted
funds

2021
£

Interest receivable

27

HUMAN PRACTICE FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2021

5 Charitable activities

	2021
	£
Projects in Kenya	58,493
Projects in Nepal	27,687
	<u>86,180</u>
Grant funding of activities (see note 6)	25,000
Share of support costs (see note 7)	4,117
	<u>115,297</u>

6 Grants payable

	2021
	£
Grants to institutions:	
Other	25,000
	<u>-</u>

7 Support costs

	Support costs	Governance costs	2021
	£	£	£
Bank charges	157	-	157
Audit fees	-	3,000	3,000
Non audit fees	-	960	960
	<u>157</u>	<u>3,960</u>	<u>4,117</u>

Governance costs includes payments to the auditors of £3,000 for independent examination fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period. No expenses were refunded to the Trustees in the year under review.

HUMAN PRACTICE FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 5 APRIL 2021

9 Employees

The average monthly number of employees during the period was:

	2021 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

10 Other gains or losses

Unrestricted funds

	2021 £
Foreign exchange losses	2,602

11 Debtors

2021 £

Amounts falling due within one year:

Income tax recoverable	11,250
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12 Creditors: amounts falling due within one year

2021 £

Accruals and deferred income	3,000
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13 Related party transactions

The sum of £25,000 was paid by way of grant in the period to a related charity known as HPF Denmark. There were no other disclosable related party transactions during the period

14 Comparative figures

As this is the first period of activity there are no comparative figures included in the accounts.