

# **WHEELS 2 WORK SOUTH WEST**

**(Charitable Incorporated Organisation)**

**UNAUDITED**

**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**



**WHEELS 2 WORK SOUTH WEST**  
**(A Charitable Incorporated Organisation)**

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**WHEELS 2 WORK SOUTH WEST**  
**(A Charitable Incorporated Organisation)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY,  
ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

**Trustees**

Anthony McIntyre, Chairman  
John Tony Harris  
Craig Andrew Carey Clinch  
Michael John Ellis  
Marc Johnson

**Charity registered number**

1194170

**Registered Office**

PO Box 51  
Holsworthy  
Devon  
EX22 9AS

**WHEELS 2 WORK SOUTH WEST**  
**(A Charitable Incorporated Organisation)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY,  
ITS TRUSTEES AND ADVISORS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**Key management**

Richard Ian Jowett  
Annie Rose Jowett

**Accountants**

Geraldine Coates Accounting  
Robson House  
Chapel Street  
Honiton  
EX14 1EU

**Bankers**

CoOperative Bank  
PO Box 250  
Skelmersdale  
Lancashire  
WN8 6WT

**WHEELS 2 WORK SOUTH WEST**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees (who are also directors of the Charity for the purposes of the Companies Acts) present their annual report together with the financial statements of Wheels 2 Work South West (the Charity) for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (RFS 102) (effective 1 January 2019).

**Objectives and activities**

**a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The activities of the Charity directed to its charitable objects and set out in its governing document (Constitution of Wheels 2 Work South West CIO), consist principally of the following:

1. The advancement of education of those who are restricted due to lack of personal transport through the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.
2. The prevention or relief of unemployment by those who are restricted due to lack of personal transport, the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.
3. Access to social opportunities effectively tackling issues surrounding mental health and loneliness. effected by providing alternative transport.

**b. Activities undertaken to achieve objectives**

In order to achieve these objectives, Wheels 2 Work South West (W2WSW) delivered two programmes across three counties; Devon, Cornwall and Somerset for public benefit.

Wheels 2 Work South West delivered the scooter loan programme to 85, three month loan-period beneficiaries during this period, enabling them to access employment, education, training and social opportunities. Over the period, the scooter fleet was often fully subscribed with a waiting list of people who needed transport. The team signposted those who needed further help beyond the scope of the charity to public transport options where suitable and complementary organisations according to individual need. During the day to day running of this programme we have provided guidance and support to improve life skills including maintaining personal transport and budgeting skills. We have also signposted job vacancies where appropriate and have given general advice and guidance with regard to road safety and day to day vehicle checks.

Due to the nature of our work the whole staff team undertook Mental Health Training to improve how we deal with this ever increasing issue.

We have been distributing our marketing materials to our stakeholders such as Job Centres, Libraries, tourist information centres etc in order to spread awareness of our programmes.

At the start of the year we received continuation funding for the 2023-2024 period for the eBike program in Cornwall. The provision of this funding ended at the end of this financial year.

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**TRUSTEES' REPORT (CONTINUED)**

The ebike program simplified during this year to include the Wheels 2 Work element only, which delivered opportunities for residents of Cornwall to hire subsidised eBikes in order to access employment, education and training opportunities. This element of the programme delivered a total of 183 eBike loans.

During the eBike programme the majority of the fleet was in constant use. When eBikes were returned they were quickly serviced and delivered out to new beneficiaries on the waiting list. It was very clear that the demand for this service was unprecedented and the overall view and response from users was wholly positive.

W2WSW have increased staff levels introducing a full time mechanic and a Senior Administrator

**c. The Trustees**

The charity trustees manage the affairs of the CIO and exercise all the powers of the CIO. It is the duty of each charity trustee:

1. to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
2. to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
  - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
  - (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

**d. Relationships**

The Charity enjoys a close partnership with Devon County Council and Cornwall Council and delivers key programmes on behalf of these entities.

**e. Volunteers**

Wheels 2 Work South West does not currently have any volunteers registered with the Charity.

**Achievements and performance**

**a. Review of activities**

Through the provision of subsidised Powered Two-Wheeler (PTW) and electric bicycle (eBike) rental, the core W2WSW business empowers beneficiaries of the programme.

The programme is delivered to individuals in need of a solution to their transport needs via three month loan periods. Beneficiaries receive ongoing support from the experienced and dedicated staff team.

The scooter and eBike loans not only enable a beneficiary to access employment, education and training, but also provide increased independence allowing people to access vital services including medical, social and leisure activities.

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**TRUSTEES' REPORT (CONTINUED)**

In summary, social and public benefits include a reduction of the number of people claiming benefits, better access to employment opportunities for individuals, reduced loneliness and improved mental health, plus enhancements to quality of life which comes from increased social engagement and better access to local services.

In a broader sense, both national and regional authorities are rapidly implementing policies in relation to active travel, decarbonisation, future transport technologies, commuter travel, Mobility As a Service (MAS) and access to road space. This is focussed on accelerating modal shift to reduce car travel and decarbonising public and private transport. Central Government aims to end the manufacture of internal combustion engined two and four wheeled transport by specified dates (2030 proposed for 125cc PTWs). These wider changes will have a significant impact on how Wheels to Work programmes operate and the types of transport which will need to be used on the programmes going forward.

W2WSW has continued to grow the loan programme during the period and are starting to cover a wider area, including areas within Cornwall and Somerset. This has enabled W2WSW to offer services to a wider geographical range of beneficiaries.

It is the Charity's ongoing aim to make the programme financially self-sustaining, so anticipated growth will work towards achieving long term security for Wheels to Work delivery in the South West. W2WSW also seeks to drive and exploit wider developments in two wheeled transport and policy towards personal transport as they apply to, or will inevitably affect Wheels to Work as a sector. This will include progressively decarbonising the fleet and exploring potential business opportunities which can bring income to the charity.

During this period we extensively continue to test a range of zero emission PTW products to determine their suitability for W2WSW. This testing allows us to conclude that there are a couple of potentially viable options on the market which the W2WSW team will continue to seek funding to effect this development.

## **Financial review**

### **a. Going concern**

These accounts have been prepared on a going concern basis. Throughout the period of account, the Charity's reserves have conformed with the policy set out below, and at the date of signature of this Report the Trustees are confident that the Charity will be able to continue to operate for the foreseeable future.

### **General**

With the support of Cornwall Council and Devon County Council in awarding contracts for the delivery of their Wheels to Work programmes we have been able to grow our activities in a sustained and profitable manner resulting in an operating surplus of £94,277 including Grants and other income sources, giving an overall surplus of £355,966 to be carried forward to the following year.

Our current trading activity is continuing this trend on our programs with the Councils to deliver the benefit to the public and businesses.

The Charity does not have any fund or subsidiary undertaking that is in deficit.

**WHEELS 2 WORK SOUTH WEST**  
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**TRUSTEES' REPORT (CONTINUED)**

**b. Reserves policy**

The Charity's policy on reserves is to maintain, in its monthly management accounts and its annual accounts, net assets sufficient to accommodate the liquidity required by all businesses in amounts varying from time to time, and also to provide for an orderly and solvent winding-down of the business should the necessity arise.

**c. Financial performance**

We would add the following notes on certain aspects:

1. The Statement of Financial Activities show incoming resources for the year of a revenue nature of £369,998, and outgoing resources of a revenue nature of £275,721, making a net surplus of £94,277. The total free unrestricted reserves at the period end stand at £355,966.

**d. Principal risks and uncertainties**

The systems and procedures to manage major risks are covered by the Trustees by way of :

- Trustees' meetings
- Ongoing reference to the existing Business plan
- Organisational risk assessments
- Financial monitoring
- Ongoing review of health and safety issues

Risks can be defined as follows:

- Competition - a potential factor as we expand reach into West Cornwall, but no other direct competitors, or indirect competition elsewhere in the region.
- Loss of funding.
- Supply chain issues and availability of new products.
- Changes in various aspects of legislation and compliance laws, including transport employment and business law. This includes road safety laws and access to training.
- Existing and new staff resourcing including finding new staff with specific skill sets.
- Cost of Living - for both business and clients.
- Data security (digital and physical).
- Effects on public policy and public opinion, for example, attitudes to two wheeled transport and users.

**Structure, governance and management**

**a. Constitution**

The Charity is registered at Companies House as a Charitable Incorporated Organisation and is constituted under a Constitution dated 27th April 2021 with Articles of Association adopted on 16th April 2021. It is also registered with the Charity Commission as a Charity under number 1194170.

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**TRUSTEES' REPORT (CONTINUED)**

The Charity's objects ('Objects') are specifically restricted to the following:

1. The advancement of education of those who are restricted due to lack of personal transport through the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.
2. The prevention or relief of unemployment by those who are restricted due to lack of personal transport, the provision of alternative transport to enable them to access training and educational courses they would otherwise be unable to access.'

**b. Methods of appointment or election of Trustees**

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is 12 (twelve). The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum

Each trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Policies and procedures for the induction and training of trustees is under development. However, the trustees make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Eligibility for trusteeship

- (a) Every charity trustee must be a natural person.
- (b) No individual may be appointed as a charity trustee of the CIO:
  - if he or she is under the age of 16 years; or
  - if he or she would automatically cease to hold office under the provisions of clause [12(1)(e)] of the constitution.
- (c) No one is entitled to act as a charity trustee whether on appointment or on any re-appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.

**Statement of Trustees' responsibilities**

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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that

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**TRUSTEES' REPORT (CONTINUED)**

they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees manage the affairs of W2WSW and direct the executive management team, plus set the strategic direction for the company. They:

- Monitor and evaluate the progress being made towards meeting the company's objectives and targets set out in the Business Plan.
- Decide on development projects.
- Review project developments to ensure they achieve a good standard and results for the charity.
- Ensure that equal opportunities and environmental sustainability are fully reflected at all levels of the charity.

The Trustees direct the overall business of W2WSW, regularly meeting to determine the policy and activities of the CIO. This includes The day to day activities and business of W2WSW is delivered by a management team headed by the CEO, who in turn reports to the Trustees.

Approved by order of the members of the board of Trustees on 18/11/2024

and signed on their behalf by:



**A McIntyre** (Chair of Trustees)



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

|                                              |                   |                        |                                      |
|----------------------------------------------|-------------------|------------------------|--------------------------------------|
| Charity Name <b>WHEELS 2 WORK SOUTH WEST</b> |                   | Charity No<br>(if any) | <b>1194170</b>                       |
| Annual accounts for the period               |                   |                        |                                      |
| Period start date                            | <b>01/04/2023</b> | To                     | Period end date<br><b>31/03/2024</b> |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Incoming resources (Note 3)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                |                    |                         |                 |             |                  |
| Donations and legacies                                                    | S01            | 64,410             | -                       | -               | 64,410      | 61,020           |
| Charitable activities                                                     | S02            | 305,490            | -                       | -               | 305,490     | 394,147          |
| Other trading activities                                                  | S03            |                    | -                       | -               | -           | 1,521            |
| Investments                                                               | S04            | 98                 | -                       |                 | 98          | -                |
| Separate material item of income                                          | S05            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S07            | 369,998            | -                       | -               | 369,998     | 456,688          |
| <b>Resources expended (Note 6)</b>                                        |                |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                |                    |                         |                 |             |                  |
| Raising funds                                                             | S08            | -                  | -                       | -               | -           | -                |
| Charitable activities                                                     | S09            | 275,721            | -                       | -               | 275,721     | 288,828          |
| Separate material item of expense                                         | S10            | -                  | -                       | -               | -           | -                |
| Other                                                                     | S11            | -                  | -                       | -               | -           | -                |
| <b>Total</b>                                                              | S12            | 275,721            | -                       | -               | 275,721     | 288,828          |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |             |                  |
|                                                                           | S13            | 94,277             | -                       | -               | 94,277      | 167,860          |
| Net gains/(losses) on investments                                         | S14            | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure)</b>                                           | S15            | 94,277             | -                       | -               | 94,277      | 167,860          |
| <b>Extraordinary items</b>                                                | S16            | -                  | -                       | -               | -           | -                |
| <b>Transfers between funds</b>                                            | S17            | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   |                |                    |                         |                 |             |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19            | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20            | 94,277             | -                       | -               | 94,277      | 167,860          |
| <b>Reconciliation of funds:</b>                                           |                |                    |                         |                 |             |                  |
| Total funds brought forward                                               | S21            | 261,689            | -                       | -               | 261,689     | 93,829           |
| <b>Total funds carried forward</b>                                        | S22            | 355,966            | -                       | -               | 355,966     | 261,689          |

## Section B

## Balance sheet

|                                                             |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |                                |
|-------------------------------------------------------------|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|--------------------------------|
|                                                             |             |                | £                  | £                       | £               | £               |                 |                                |
|                                                             |             |                | F01                | F02                     | F03             | F04             | F05             |                                |
|                                                             |             |                |                    |                         |                 |                 |                 |                                |
| <b>Fixed assets</b>                                         |             |                |                    |                         |                 |                 |                 |                                |
| Intangible assets                                           | (Note 15)   | B01            | -                  | -                       | -               | -               | -               |                                |
| Tangible assets                                             | (Note 14)   | B02            | 17,252             | -                       | -               | 17,252          | 13,049          |                                |
| Heritage assets                                             | (Note 16)   | B03            | -                  | -                       | -               | -               | -               |                                |
| Investments                                                 | (Note 17)   | B04            | -                  | -                       | -               | -               | -               |                                |
| <b>Total fixed assets</b>                                   |             | B05            | 17,252             | -                       | -               | 17,252          | 13,049          |                                |
| <b>Current assets</b>                                       |             |                |                    |                         |                 |                 |                 |                                |
| Stocks                                                      | (Note 18)   | B06            | -                  | -                       | -               | -               | -               |                                |
| Debtors                                                     | (Note 19)   | B07            | 20,506             | -                       | -               | 20,506          | 16,801          |                                |
| Investments                                                 | (Note 17.4) | B08            | -                  | -                       | -               | -               | -               |                                |
| Cash at bank and in hand                                    | (Note 24)   | B09            | 364,286            | -                       | -               | 364,286         | 261,092         |                                |
| <b>Total current assets</b>                                 |             | B10            | 384,792            | -                       | -               | 384,792         | 277,893         |                                |
| <b>Creditors: amounts falling due within one year</b>       |             |                |                    |                         |                 |                 |                 |                                |
|                                                             | (Note 20)   | B11            | 46,078             | -                       | -               | 46,078          | 29,253          |                                |
| <b>Net current assets/(liabilities)</b>                     |             | B12            | 338,714            | -                       | -               | 338,714         | 248,640         |                                |
| <b>Total assets less current liabilities</b>                |             | B13            | 355,966            | -                       | -               | 355,966         | 261,689         |                                |
| <b>Creditors: amounts falling due after one year</b>        |             |                |                    |                         |                 |                 |                 |                                |
|                                                             | (Note 20)   | B14            | -                  | -                       | -               | -               | -               |                                |
| <b>Provisions for liabilities</b>                           |             | B15            | -                  | -                       | -               | -               | -               |                                |
| <b>Total net assets or liabilities</b>                      |             | B16            | 355,966            | -                       | -               | 355,966         | 261,689         |                                |
| <b>Funds of the Charity</b>                                 |             |                |                    |                         |                 |                 |                 |                                |
| Endowment funds                                             | (Note 27)   | B17            | -                  |                         |                 | -               | -               |                                |
| Restricted income funds                                     | (Note 27)   | B18            |                    | -                       |                 | -               | -               |                                |
| Unrestricted funds                                          |             | B19            | 355,966            |                         | -               | 355,966         | 261,689         |                                |
| Revaluation reserve                                         |             | B20            |                    |                         |                 | -               |                 |                                |
| <b>Total funds</b>                                          |             | B21            | 355,966            | -                       | -               | 355,966         | 261,689         |                                |
| Signed by one or two trustees on behalf of all the trustees |             |                | Signature          |                         |                 | Print Name      |                 | Date of approval<br>dd/mm/yyyy |
|                                                             |             |                |                    |                         |                 |                 |                 |                                |
|                                                             |             |                |                    |                         |                 |                 |                 |                                |

## 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.\*

Wheels 2 Work South West meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

\* -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;

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.

The trustees confirm that, having considered their expectations and intentions for the next twelve months, and the availability of working capital, the Charity is a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

|      |     |                        |
|------|-----|------------------------|
| Yes* | ✓   | * -Tick as appropriate |
| No*  | n/a |                        |

***Please disclose:***

|                                                                                                                                                                                                                                      |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(i) the nature of the change in accounting policy;</i></b>                                                                                                                                                                     |  |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>                                                                                                      |  |
| <b><i>(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.</i></b> |  |

#### 1.4 Changes to accounting estimates

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

|      |     |                        |
|------|-----|------------------------|
| Yes* | v   | * -Tick as appropriate |
| No*  | n/a |                        |

**Please disclose:**

|                                                                                                                         |  |
|-------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(i) the nature of any changes;</i></b>                                                                            |  |
| <b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b> |  |
| <b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>                          |  |

#### 1.5 Material prior year errors

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

|      |     |                        |
|------|-----|------------------------|
| Yes* | v   | * -Tick as appropriate |
| No*  | n/a |                        |

**Please disclose:**

|                                                         |  |
|---------------------------------------------------------|--|
| <b><i>(i) the nature of the prior period error;</i></b> |  |
|---------------------------------------------------------|--|

|                                                                                                                                           |  |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b> |  |
| <b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>                 |  |

**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

***Reconciliation of funds per previous GAAP to funds determined under FRS 102***

|                                       | Start of<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>stated |                         |                       |
| <i>Adjustments:</i>                   |                         |                       |

Fund balance as restated \_\_\_\_\_

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

|                                                  | End of<br>£ |
|--------------------------------------------------|-------------|
| Net income/(expenditure) as previously<br>stated |             |
| <i>Adjustments:</i>                              |             |

Previous period net income/(expenditure) as  
restated \_\_\_\_\_

## 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.*

|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |    |          |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----|----------|
| <b>Recognition of income</b>                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                    | Yes<br>✓ | No | N/a      |
| <b>Offsetting</b>                                        | 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<br>✓ | No | N/a      |
| <b>Grants and donations</b>                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes<br>✓ | No | N/a      |
| <b>Legacies</b>                                          | 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).<br><br>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<br>✓ | No | N/a      |
| <b>Government grants</b>                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes<br>✓ | No | N/a      |
| <b>Tax reclaims on donations and gifts</b>               | 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<br>✓ |
| <b>Contractual income and performance related grants</b> | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes<br>✓ | No | N/a      |
| <b>Donated goods</b>                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes      | No | N/a<br>✓ |
|                                                          | 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<br>✓ |
|                                                          | 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<br>✓ |
|                                                          | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes      | No | N/a<br>✓ |
|                                                          | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes      | No | N/a<br>✓ |
| <b>Donated services and facilities</b>                   | 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<br>✓ | No | N/a      |
|                                                          | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.                                                                                                                                                                                                                                                                                                                                                                                        | Yes<br>✓ | No | N/a      |
| <b>Support costs</b>                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes<br>✓ | No | N/a      |
|                                                          | The value of any voluntary help received is not included in the accounts but is described                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes      | No | N/a      |

|                                                      |                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Volunteer help</b>                                | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                           |
| <b>Income from interest, royalties and dividends</b> | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                       |
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>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. |
| <b>Settlement of insurance claims</b>                | 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.                                                                                                                             |
| <b>Investment gains and losses</b>                   | 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

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Liability recognition</b>                         | 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.                                                                                                                                                                                                                                                                 |
| <b>Governance and support costs</b>                  | 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.<br><br>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. |
| <b>Grants with performance conditions</b>            | 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.                                                                                                                                                                                                                                                |
| <b>Grants payable without performance conditions</b> | 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.                                                                                                                                                                                                                                                                                                           |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Provisions for liabilities</b>                    | 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                                                                                                                                                                                                                                                                                                              |
| <b>Basic financial instruments</b>                   | 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

|                                                 |                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least<br><br>They are valued at cost.<br><br>The depreciation rates and methods used are disclosed in note 9.2.                                                                                                       |
| <b>Intangible fixed assets</b>                  | 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<br><br>They are valued at cost. |
| <b>Heritage assets</b>                          | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held, and                                                                                                                         |

|     |    |     |
|-----|----|-----|
|     |    | ✓   |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
| ✓   |    |     |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
| ✓   |    |     |
| Yes | No | N/a |
| ✓   |    |     |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
| ✓   |    |     |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
| ✓   |    |     |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |
|     |    | ✓   |
| Yes | No | N/a |

**£250**

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.

|     |    |     |
|-----|----|-----|
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |
| Yes | No | N/a |
|     |    | v   |

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 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

|                                   |                                                                                   | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £  | Prior year £   |
|-----------------------------------|-----------------------------------------------------------------------------------|--------------------|-------------------------|-----------------|----------------|----------------|
|                                   | Analysis                                                                          |                    |                         |                 |                |                |
| Donations and legacies:           | Donations and gifts                                                               | 2,390              | -                       | -               | 2,390          |                |
|                                   | Gift Aid                                                                          | -                  | -                       | -               | -              | -              |
|                                   | Legacies                                                                          | 10,000             | -                       | -               | 10,000         | 9,000          |
|                                   | General grants provided by government/other charities                             | 52,020             | -                       | -               | 52,020         | 52,020         |
|                                   | Membership subscriptions and sponsorships which are in substance donations        | -                  | -                       | -               | -              | -              |
|                                   | Donated goods, facilities and services                                            | -                  | -                       | -               | -              | -              |
|                                   | Other                                                                             | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>64,410</b>      | <b>-</b>                | <b>-</b>        | <b>64,410</b>  | <b>61,020</b>  |
| Charitable activities:            | Deliverence of programs for subsidised powered two wheel bikes and electric bikes | 305,490            | -                       | -               | 305,490        | 394,147        |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   | Other                                                                             | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>305,490</b>     | <b>-</b>                | <b>-</b>        | <b>305,490</b> | <b>394,147</b> |
| Other trading activities:         | Insurance claims                                                                  | -                  | -                       | -               | -              | 1,479          |
|                                   | Commision on insurance referral                                                   | -                  | -                       | -               | -              | 42             |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   | Other                                                                             | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>1,521</b>   |
| Income from investments:          | Interest income                                                                   | 98                 | -                       | -               | 98             | -              |
|                                   | Dividend income                                                                   | -                  | -                       | -               | -              | -              |
|                                   | Rental and leasing income                                                         | -                  | -                       | -               | -              | -              |
|                                   | Other                                                                             | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>98</b>          | <b>-</b>                | <b>-</b>        | <b>98</b>      | <b>-</b>       |
| Separate material item of income: |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   |                                                                                   | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| 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                                                                             | -                  | -                       | -               | -              | -              |
|                                   | <b>Total</b>                                                                      | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>TOTAL INCOME</b>               |                                                                                   | <b>369,998</b>     | <b>-</b>                | <b>-</b>        | <b>369,998</b> | <b>456,688</b> |

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<br>£ |
|--------------------|----------------------|----------------|
| Government grant 1 | Devon County Council | 52,020         |
| Government grant 2 |                      |                |
| Government grant 3 |                      | -              |
| Other              |                      |                |
|                    | Total                | 52,020         |

|                    | Description          | Last year<br>£ |
|--------------------|----------------------|----------------|
| Government grant 1 | Devon County Council | 52,020         |
| Government grant 2 |                      |                |
| Government grant 3 |                      | -              |
| Other              |                      | -              |
|                    | Total                | 52,020         |

|                                                                                                                                              | This year | Last year |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> |           |           |

|                                                                                                                   | This year | Last year |
|-------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> |           |           |

Note 5 Donated goods, facilities and services

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| 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          |                         |                 |                | Last year          |                         |                 |                |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|----------------|--------------------|-------------------------|-----------------|----------------|
|                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    |
| <b>Expenditure on raising funds:</b>                                    | <b>£</b>           |                         |                 |                | <b>£</b>           |                         |                 |                |
| Incurred seeking donations                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Incurred seeking legacies                                               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Incurred seeking grants                                                 | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Staging fundraising events                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Fundraising agents                                                      | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating charity shops                                                 | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| Database development costs                                              | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| 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               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |                |                    |                         |                 |                |
| Direct costs for delivery of programs                                   | 49,207             | -                       | -               | 49,207         | -                  | 95,804                  | -               | 95,804         |
| Operating costs for delivery of programs                                | 226,514            | -                       | -               | 226,514        | -                  | 193,024                 | -               | 193,024        |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total expenditure on charitable activities</b>                       | <b>275,721</b>     | <b>-</b>                | <b>-</b>        | <b>275,721</b> | <b>-</b>           | <b>288,828</b>          | <b>-</b>        | <b>288,828</b> |
| <b>Separate material item of expense</b>                                |                    |                         |                 |                |                    |                         |                 |                |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total</b>                                                            | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       |
| <b>Other</b>                                                            |                    |                         |                 |                |                    |                         |                 |                |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
|                                                                         | -                  | -                       | -               | -              | -                  | -                       | -               | -              |
| <b>Total other expenditure</b>                                          | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>       |
| <b>TOTAL EXPENDITURE</b>                                                | <b>275,721</b>     | <b>-</b>                | <b>-</b>        | <b>275,721</b> | <b>-</b>           | <b>288,828</b>          | <b>-</b>        | <b>288,828</b> |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme           | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|---------------------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
|                                 | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
|                                 | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| Devon County Council program    | 67,160                         | -                           | -             | 67,160          | 53,088                         | -                           | -             | 53,088          |
| Cornwall County Council program | 206,069                        | -                           | -             | 206,069         | 235,740                        | -                           | -             | 235,740         |
| Other                           | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| <b>Total</b>                    | <b>273,229</b>                 | <b>-</b>                    | <b>-</b>      | <b>273,229</b>  | <b>288,828</b>                 | <b>-</b>                    | <b>-</b>      | <b>288,828</b>  |

|           |                       |        |
|-----------|-----------------------|--------|
| 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<br>£ | Last year<br>£ |
|---------------------------|-------------|----------------|----------------|
| Extraordinary item 1      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
|                           |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
|                           |             |                |                |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary 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 disclose 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<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation<br>(Describe method) |
|----------------------------|---------------|------------|------------|------------|-------------|------------------------------------------|
|                            | £             | £          | £          | £          | £           |                                          |
| Governance                 | -             | -          | -          | -          | -           |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
| Other                      | -             | -          | -          | -          | -           |                                          |
| Total                      | -             | -          | -          | -          | -           |                                          |

Last year

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation<br>(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).*

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 440                    | 440                    |
| -                      | -                      |
| -                      | -                      |
| 18                     | 320                    |

| 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<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | 119,602        | 102,481        |
| Social security costs                       | 5,667          | 5,333          |
| Pension costs (defined contribution scheme) | 20,483         | 13,396         |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | <b>145,752</b> | <b>121,210</b> |

**This year:**

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

none

**Last year:**

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

none

*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

No employee received remuneration amounting to more than £60,000 in the year

| 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 | -                   | -         |
|                      |                     |           |

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.

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 82,869         | 78,923         |

### 11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | 5                   | 5                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>5</b>            | <b>5</b>            |

### 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 | None |
| Last year |      |

Please state the legal authority or reason for making the payment

|           |     |
|-----------|-----|
| This year | N/a |
| Last year |     |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |

#### 11.4 Redundancy payments

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

Total amount of payment

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |

The nature of the payment (cash, asset etc.)

|  |  |
|--|--|
|  |  |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |

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 | 20,483    | 13,396    |

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.

This is a defined benefit plan with NEST and is a workplace scheme with employer and employee contributions

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

|  |
|--|
|  |
|  |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**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:**                      *N/A*

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

| Analysis              | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------|------------------------|-----------------------|---------------|-------|
|                       |                        |                       | £             | £     |
| Activity or project 1 | -                      | -                     | -             | -     |
| Activity or project 2 | -                      | -                     | -             | -     |
| Activity or project 3 | -                      | -                     | -             | -     |
| Activity or project 4 | -                      | -                     | -             | -     |
| <b>Total</b>          | -                      | -                     | -             | -     |

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

**13.2 Grants made to institutions**

|                                                                                                                                                                                                                                                         |            |                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------|
| <b>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.</b> | <i>N/A</i> | <i>Please provide details of charity's URL.</i> |
|                                                                                                                                                                                                                                                         | <i>No</i>  | <i>Provide details below</i>                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---------------------------------------------------------|---------|-------------------------------|
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | -                             |

## Last year:

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

| Analysis              | Grants to institutions | Grants to individuals | Support costs<br>£ | Total<br>£ |
|-----------------------|------------------------|-----------------------|--------------------|------------|
| Activity or project 1 | -                      | -                     | -                  | -          |
| Activity or project 2 | -                      | -                     | -                  | -          |
| Activity or project 3 | -                      | -                     | -                  | -          |
| Activity or project 4 | -                      | -                     | -                  | -          |
| <b>Total</b>          | -                      | -                     | -                  | -          |

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 £ |
|---------------------------------------------------------|---------|-------------------------------|
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | -                             |

| 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 | -                         | -                      | 19,250                              | 3,396                            | 22,646 |
| Additions                    | -                         | -                      | 20,133                              | 650                              | 20,783 |
| Revaluations                 | -                         | -                      | -                                   | -                                | -      |
| Disposals                    | -                         | -                      | 19,250                              | -                                | 19,250 |
| Transfers *                  | -                         | -                      | -                                   | -                                | -      |
| At end of the year           | -                         | -                      | 20,133                              | 4,046                            | 24,179 |

#### 14.2 Depreciation and impairments

|                |                                              |          |          |          |          |
|----------------|----------------------------------------------|----------|----------|----------|----------|
| <b>**Basis</b> | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| <b>** Rate</b> |                                              |          | 25%      | 25%      |          |

|                          |   |   |       |       |       |
|--------------------------|---|---|-------|-------|-------|
| At beginning of the year | - | - | 8,422 | 1,175 | 9,597 |
| Disposals                | - | - | 8,422 | -     | 8,422 |
| Depreciation             | - | - | 5,034 | 718   | 5,752 |
| Impairment               | - | - | -     | -     | -     |
| Transfers*               | - | - | -     | -     | -     |
| At end of the year       | - | - | 5,034 | 1,893 | 6,927 |

#### 14.3 Net book value

|                                             |   |   |        |       |        |
|---------------------------------------------|---|---|--------|-------|--------|
| Net book value at the beginning of the year | - | - | 10,828 | 2,221 | 13,049 |
| Net book value at the end of the year       | - | - | 15,099 | 2,153 | 17,252 |

#### 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:

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.

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
| -         | -         |

#### 14.6 Other disclosures

- (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.

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
|           |           |

\* 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:*

*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.*

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
|           |           |

### 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.*

|  |  |
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\* 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.



|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

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

**16.3 Depreciation and impairments**

|                |  |  |  |  |  |                                                 |
|----------------|--|--|--|--|--|-------------------------------------------------|
| <b>**Basis</b> |  |  |  |  |  | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b> |  |  |  |  |  |                                                 |

|                          |   |   |   |   |   |
|--------------------------|---|---|---|---|---|
| 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:*

*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*

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
|           |           |
|           |           |

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

| At valuation<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|------------------------------|-------------------------|------------|
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |
| -                            | -                       | -          |

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

(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.

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |

(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

|                                    | 2023 | 2022 | 2021 | 2020 | 2019 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <b>Purchases</b>                   |      |      |      |      |      |
| Group A                            | -    | -    | -    | -    | -    |
| Group B                            | -    | -    | -    | -    | -    |
| Group C                            | -    |      |      |      |      |
| Other                              | -    |      |      |      |      |
| <b>Donations</b>                   |      |      |      |      |      |
| Group A                            | -    | -    | -    | -    | -    |
| Group B                            | -    | -    | -    | -    | -    |
| Group C                            | -    | -    | -    | -    | -    |
| Other                              | -    | -    | -    | -    | -    |
| <b>Total additions</b>             | -    | -    | -    | -    | -    |
|                                    |      |      |      |      |      |
| <b>Charge for impairment</b>       |      |      |      |      |      |
| Group A                            | -    | -    | -    | -    | -    |
| Group B                            | -    | -    | -    | -    | -    |
| Group C                            | -    | -    | -    | -    | -    |
| Other                              | -    | -    | -    | -    | -    |
| <b>Total charge for impairment</b> | -    | -    | -    | -    | -    |
|                                    |      |      |      |      |      |
| <b>Disposals</b>                   |      |      |      |      |      |
| Group A - carrying amount          | -    | -    | -    | -    | -    |
| Group B - carrying amount          | -    | -    | -    | -    | -    |
| Group C                            | -    | -    | -    | -    | -    |
| Other                              | -    | -    | -    | -    | -    |
| <b>Total disposals</b>             | -    | -    | -    | -    | -    |

**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         | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add:</b> additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less:</b> disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Less: impairments</b>                             | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add: Reversal of impairments</b>                  | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -     |
| <b>Add/(deduct):</b> 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 knowledgeable 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**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |

Last year:

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

| Fair value at year end | Cost less impairment |
|------------------------|----------------------|
| £                      | £                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |
| -                      | -                    |

**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

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

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <b>Total</b> | -           | -           |

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

| Description  | This year £ | Last year £ |
|--------------|-------------|-------------|
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <b>Total</b> | -           | -           |

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

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |
|           |           |
|           |           |
|           |           |

## 17.7 Additional information

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.

| This year | Last year |
|-----------|-----------|
|           |           |
|           |           |
|           |           |

## 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 |                  |
|                                  | £                | £          | £                | £          | £                |
| <b>Charitable activities:</b>    |                  |            |                  |            |                  |
| <i>Opening</i>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <b>Other trading activities:</b> |                  |            |                  |            |                  |
| <i>Opening</i>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <b>Other:</b>                    |                  |            |                  |            |                  |
| <i>Opening</i>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <b>Total this year</b>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| This year | Last year |
|-----------|-----------|
| £         | £         |
|           |           |

| 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**

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| 20,506    | 16,801    |
| -         | -         |
| 20,506    | 16,801    |

*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)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |

| 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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | 16,557                              | 3,278          | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 5,428                               | 4,540          | -                                            | -              |
| Taxation and social security                                             | 24,093                              | 21,435         | -                                            | -              |
| Other creditors                                                          | -                                   | -              | -                                            | -              |
| <b>Total</b>                                                             | <b>46,078</b>                       | <b>29,253</b>  | <b>-</b>                                     | <b>-</b>       |

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

| This year | Last year |
|-----------|-----------|
|           |           |

***Movement in deferred income account***

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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<br>£ | Last year<br>£ |
|-------------------------------------------------------------|----------------|----------------|
| 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:**

- 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).

| This year | Last year |
|-----------|-----------|
|           |           |

**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.

|  |  |
|--|--|
|  |  |
|--|--|

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**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.

| This year | Last year |
|-----------|-----------|
|           |           |

**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.

|  |  |
|--|--|
|  |  |
|--|--|

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, 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 possibility of any reimbursement |           |           |
| Where it is not practical to make one or more of these disclosures, please state this fact                         |           |           |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 364,286        | 261,092        |
| -              | -              |
| 364,286        | 261,092        |

**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. |           |           |
| 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.                                                                                                                                                                                                                              |           |           |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**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 balance 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<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General funds      | UR                       |                          | 261,689                                     | 369,998     | - 275,721        | -              | -                        | 355,966                                     |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds        | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Total Funds</b> |                          |                          | 261,689                                     | 369,998     | - 275,721        | -              | -                        | 355,966                                     |

|           |                       |        |
|-----------|-----------------------|--------|
| 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 balance 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<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General funds      | UR                       |                          | 93,829                                      | 456,688     | - 288,828        | -              | -                        | 261,689                                     |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|                    |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds        | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| <b>Total Funds</b> |                          |                          | 93,829                                      | 456,688     | - 288,828        | -              | -                        | 261,689                                     |

## 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 |
|-------------|------------------------------------|--------|
| 2025        | Towards the purchase of a property | 50631  |
|             |                                    |        |
|             |                                    |        |
|             |                                    |        |
|             |                                    |        |
|             |                                    |        |

## 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)

|             |
|-------------|
| <b>TRUE</b> |
|-------------|

*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)

|             |
|-------------|
| <b>TRUE</b> |
|-------------|

*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):     | -         | -         |
|                             | -         | -         |
| <b>TOTAL</b>                | -         | -         |

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)**

**TRUE**

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

*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.*

|                |                               |
|----------------|-------------------------------|
| <b>Note 29</b> | <b>Additional Disclosures</b> |
|----------------|-------------------------------|

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.

**WHEELS 2 WORK SOUTH WEST CIO  
(A Charitable Incorporated Organisation)  
FOR THE YEAR ENDING 31 MARCH 2024**

**Independent examiner's report to the Trustees of Wheels 2 Work South West CIO ("the Charity")**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its members for the purposes of Company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

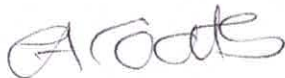
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 5 December 2024

Geraldine Coates

Geraldine Coates Accounting  
Robson House  
Chapel Street  
Honiton EX14 1EU