

Charity No: 1198321

Abbeyfield An Lac Community CIO

Annual Report and Financial Statements

for the year ended 31 March 2024

Abbeyfield An Lac Community CIO

Reference and Administrative Details

| | |
|------------------------------------|--|
| Charity Name | Abbeyfield An Lac Community CIO |
| Charity Registration Number | 1198321 |
| Principal Office | An Lac House 280 Coldhams Lane Cambridge CB1 3HN |
| Trustees | Ian Crowther Trung Bui Mary Diem-Al Woodruff Mai Ngoc Ward Dr Phung Thi Ly |
| Independent Examiner | Mr Hayden Watson FCCA The MHH Partnership Elstree House, Watson's Yard High Street Cottenham CB24 8RX |



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From: April 2023 **To:** March 2024

Charity name: Abbeyfield An Lac Community CIO

Charity registration number: 1198321

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Abbeyfield An Lac Community CIO exists to enhance the quality of life for vulnerable individuals, particularly the elderly and those in need of supported living. As outlined in its governing document, the charity aims to provide safe, affordable, and culturally sensitive housing while fostering a sense of community and inclusion. The charity is committed to addressing isolation, promoting independence, and supporting the wellbeing of its residents. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>ALH perform several key activities to fulfil its charitable purposes:</p> <ol style="list-style-type: none"> 1) Providing a safe and welcoming home for residents, with tailored support to meet their individual needs. 2) Organizing events and activities that promote social interaction and cultural exchange, reducing isolation and fostering a sense of belonging. 3) Offering services that respect and reflect the cultural values of residents, particularly those of South East Asian heritage, such as traditional meals and celebrations. 4) Ensuring that residents have access to essential services, including healthcare coordination and nutritional support, as part of a holistic approach to their care. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity | Para 1.18 | The trustees of Abbeyfield An Lac Community CIO confirm that they have had full regard to the Charity Commission's guidance on public benefit when planning |

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| Commission on public benefit | | and delivering the charity's activities. All initiatives undertaken by the charity are designed to align with its charitable purposes and to provide measurable benefits to the residents and communities it serves. |
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Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | Over the past year, Abbeyfield An Lac Community CIO has significantly improved the lives of its residents by providing safe, affordable, and culturally sensitive supported living accommodation. Through social activities, cultural celebrations and tailored health and wellbeing support, the charity has reduced isolation, promoted inclusion, and enhanced our residents' quality of life. Our work has also delivered wider societal benefits, such as alleviating pressure on local services and promoting social cohesion by creating a model of compassionate and community-focused care. |

Additional information (optional)

You may choose to include further statements where relevant about:

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

Financial Review

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| Review of the charity's financial position at the end of the period | Para 1.21 | |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

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

Structure, Governance and Management

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| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Abbeyfield An Lac Community CIO operates under a Constitution, which serves as its governing document. The Constitution outlines the charity's purposes, powers, and rules for governance, including the appointment of trustees, decision-making processes, and financial management. It ensures the charity operates in compliance with legal and regulatory requirements while fulfilling its objectives. |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees of Abbeyfield An Lac Community CIO are appointed in line with its governing document through election by members at the AGM or by the board to fill vacancies or address specific skill needs. The selection process prioritises transparency, inclusivity, and ensuring the board has the expertise to effectively support the charity's mission. |

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

| | |
|-----------------------------|---------------------------------|
| Charity name | Abbeyfield An Lac Community CIO |
| Other name the charity uses | |

| | |
|-----------------------------|---|
| Registered charity number | 1198321 |
| Charity's principal address | An Lac House, 280 Coldham's Lane, Cambridge CB1 3HN |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------------|-----------------|-----------------------------------|---|
| 1 | Mr Trung Bui | Chair | September 2024 | |
| 2 | Mr Ian Crowther | Deputy Chair | | |
| 3 | Mrs Mai Ward | Secretary | | |
| 4 | Mrs Mary Woodruff | Finance Trustee | 01 July 2024 | |
| 5 | Mrs Thao Diep Doan | Trustee | | |
| 6 | Mr Trung Minh | Trustee | | |
| 7 | Mrs Trinh Johns | Trustee | | |
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Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
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Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
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Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|------------------------|-------------|----------------|
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity’s trustees

| | | |
|--------------|--|------------|
| Signature(s) |  | |
| Full name(s) | Trung Bui (Chairman) | 27/01/2025 |

Abbeyfield An Lac Community CIO

Report of the Independent Examiner to the trustees on the accounts of Abbeyfield An Lac Community CIO for the year ended 31 March 2024

I report on the accounts of the Trust for the year ended 31 March 2024

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts (under s145 of the Charities Act
- b) follow the procedures laid down in the General Directions given by the Charity Commissioners under s145 (5) (b) of the Charities Act and
- c) to state whether particular matters have come to my attention

Basis of the examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners for England & Wales. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement, report and opinion

In connection with my examination, no matter has come to my attention :

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

Signed by the Independent Examiner:



date: 8 July 2025

Mr Hayden Watson FCCA
The MHH Partnership
Elstree Hosue, Watson's Yard
High Street
Cottenham
CB24 8RX



CHARITY COMMISSION
FOR ENGLAND AND WALES

| | | | | |
|---------------------------------|------------|----|------------------------|------------|
| Abbeyfield An Lac Community CIO | | | Charity No (if any) | 1198321 |
| Annual accounts for the period | | | | |
| Period start date | 11/11/2023 | To | Period end date | 31/03/2024 |

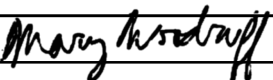
Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 17,141 | - | - | 17,141 | - |
| Charitable activities | S02 | 76,349 | - | - | 76,349 | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | 6,670 | - | - | 6,670 | - |
| Transfer of trade from previous company | S05 | 273,019 | - | - | 273,019 | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 373,179 | - | - | 373,179 | - |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 75,406 | - | - | 75,406 | - |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 75,406 | - | - | 75,406 | - |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| Net gains/(losses) on investments | S13 | 297,773 | - | - | 297,773 | - |
| Net income/(expenditure) | S14 | - | - | - | - | - |
| Extraordinary items | S15 | 297,773 | - | - | 297,773 | - |
| Transfers between funds | S16 | - | - | - | - | - |
| Other recognised gains/(losses): | S17 | - | - | - | - | - |
| | ### | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | 716 | - | - | 716 | - |
| Net movement in funds | S20 | 298,489 | - | - | 298,489 | - |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | - | - | - | - | - |
| Total funds carried forward | S22 | 298,489 | - | - | 298,489 | - |

Section B Balance sheet

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | 2,776 | - | - | 2,776 | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | 41,600 | - | - | 41,600 | - |
| Total fixed assets | | B05 | 44,376 | - | - | 44,376 | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | 4,498 | - | - | 4,498 | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 277,957 | - | - | 277,957 | - |
| Total current assets | | B10 | 282,455 | - | - | 282,455 | - |
| Creditors: amounts falling due within one year | (Note 20) | B11 | 28,342 | - | - | 28,342 | - |
| Net current assets/(liabilities) | | B12 | 254,113 | - | - | 254,113 | - |
| Total assets less current liabilities | | B13 | 298,489 | - | - | 298,489 | - |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 298,489 | - | - | 298,489 | - |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 298,489 | - | - | 298,489 | - |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 298,489 | - | - | 298,489 | - |

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

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---------------|--------------------------------|
|  | Mary Woodruff | 25/6/2025 |

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

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 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*

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

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

Yes*

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* -Tick as appropriate

No*

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Please disclose:

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|---|----------------|
| <i>(i) the nature of the change in accounting policy;</i> | Not Applicable |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | Not Applicable |
| <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> | Not Applicable |

1.4 Changes to accounting estimates

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

Yes*

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* -Tick as appropriate

No*

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Please disclose:

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

1.5 Material prior year errors

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

Yes*

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* -Tick as appropriate

No*

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Please disclose:

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

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.

| | | | | |
|--|--|----------|---------|----------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes ✓ | No ✓ | N/a ✓ |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes ✓ | No ✓ | N/a ✓ |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes ✓ | No ✓ | N/a ✓ |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | Yes ✓ | No ✓ | N/a ✓ |
| Government grants | The charity has received government grants in the reporting period | Yes ✓ | No ✓ | N/a ✓ |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes ✓ | No ✓ | N/a ✓ |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes ✓ | No ✓ | N/a ✓ |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes ✓ | No ✓ | N/a ✓ |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes ✓ | No ✓ | N/a ✓ |
| Support costs | The charity has incurred expenditure on support costs. | Yes ✓ | No ✓ | N/a ✓ |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes ✓ | No ✓ | N/a ✓ |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes ✓ | No ✓ | N/a ✓ |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other | Yes ✓ | No ✓ | N/a ✓ |

| | | | | | | | | |
|--|---|---|---|---|---|-----|----|-----|
| | benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| 2.3 EXPENDITURE AND LIABILITIES | | | | | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Deferred income | No material item of deferred income has been included in the accounts. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| 2.4 ASSETS | | | | | | | | |
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | 100 | | | | | | |
| | They are valued at cost. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Intangible fixed assets | The depreciation rates and methods used are disclosed in note 9.2. | | | | | | | |
| | 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 | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | They are valued at cost. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | They are valued at cost. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | <table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table> | ✓ | ✓ | ✓ | Yes | No | N/a |
| ✓ | ✓ | ✓ | | | | | | |
| Yes | No | N/a | | | | | | |

| | | | | |
|----------------------------------|---|-----|----|-----|
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes | No | N/a |
| | | ✓ | ✓ | ✓ |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. | Yes | No | N/a |
| | | ✓ | ✓ | ✓ |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes | No | N/a |
| | | ✓ | ✓ | ✓ |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

| | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | | |
| Donations and legacies: | Donations and gifts | 71 | - | - | 71 | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 17,070 | - | - | 17,070 | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 17,141 | - | - | 17,141 | - |
| Charitable activities: | | - | - | - | - | - |
| | Resident Charges | 76,349 | - | - | 76,349 | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 76,349 | - | - | 76,349 | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Income from investments: | Interest income | 6,772 | - | - | 6,772 | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | 7,250 | - | - | 7,250 | - |
| | Other | - | - | - | - | - |
| Total | | 14,022 | - | - | 14,022 | - |
| Separate material item of income: | Transfer of trade from previous charity | 273,019 | - | - | 273,019 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | 273,019 | - | - | 273,019 | - |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| TOTAL INCOME | | 380,531 | - | - | 380,531 | - |

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

| | Description | This year £ |
|--------------------|-------------------------|----------------|
| Government grant 1 | Housing Related Support | 17,070 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 17,070 |

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

| | 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> | | |

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 |
| | £ | | | | £ | | | |
| Expenditure on raising funds: | | | | | | | | |
| Total expenditure on raising funds | - | - | - | - | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | |
| Charitable Expenditure | 75,406 | - | - | 75,406 | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | 75,406 | - | - | 75,406 | - | - | - | - |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 75,406 | - | - | 75,406 | - | - | - | - |

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 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Activity 1 | - | - | 75,406 | 75,406 | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | 75,406 | 75,406 | - | - | - | - |

Section C Notes to the accounts

Note 9 Support Costs

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

This year

| Support cost (examples) | Raising funds £ | Activity 1 £ | Activity 2 £ | Activity 3 £ | Grand total £ | Basis of allocation (Describe method) |
|-------------------------|--------------------|-----------------|-----------------|-----------------|------------------|--|
| Governance | - | 900 | - | - | 900 | 100% |
| Wages and Salaries | - | 41,357 | - | - | 41,357 | 100% |
| Rent and Rates | - | 18,520 | - | - | 18,520 | 100% |
| Direct Costs | - | 10,918 | - | - | 10,918 | 100% |
| Other | - | 7,735 | - | - | 7,735 | 100% |
| Total | - | 79,430 | - | - | 79,430 | |

Last year

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

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

| Section C | Notes to the accounts |
|-----------|-----------------------|
|-----------|-----------------------|

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

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

| This year £ | Last year £ |
|----------------|----------------|
| 900 | - |
| - | - |
| - | - |
| - | - |

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**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year £ | Last year £ |
|------------------------------|------------------------------|
| 38,245 | - |
| 2,281 | - |
| 830 | - |
| - | - |
| 41,357 | - |

This year:

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

Last year:

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

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

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

TRUE

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

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

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

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | 830 | - |

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

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

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | - | - | - | - | - |
| Additions | - | - | 3,249 | - | 3,249 |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | 3,249 | - | 3,249 |

14.2 Depreciation and impairments

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

| | | | | | |
|--------------------------|---|---|-----|---|-----|
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | 474 | - | 474 |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | 474 | - | 474 |

14.3 Net book value

| | | | | | |
|---|---|---|-------|---|-------|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | 2,776 | - | 2,776 |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 17 Investment assets

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

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

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|--------|
| Carrying (fair) value at beginning of period | - | - | - | - | - | - |
| Add: additions to investments during period* | 41,600 | - | - | - | - | 41,600 |
| Less: disposals at carrying value | - | - | - | - | - | - |
| Less: impairments | - | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - | - |
| Carrying (fair) value at end of year | 41,600 | - | - | - | - | 41,600 |

| 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 |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| 4,497.9 | - |
| 4,497.9 | - |

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 £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | 7,051 | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 20,958 | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | 333 | - | - | - |
| Total | 28,342 | - | - | - |