HANSEATIC UNION

England & Wales · Charity number 1207103

Details

Status	Registered
Legal form	CIO
Registered	2024-02-20
Register	View on the Charity Commission register

Contact

Address	Bellamy Steele and Co Old Warden St Ann's Fort King's Lynn Norfolk PE30 2EU
Phone	07913760613
Email	julie@hanseaticunion.co.uk
Website	https://www.hanseaticunion.co.uk/

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER REASSIGNMENT; POOR EDUCATION OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: We support migrants, refugees, asylum seekers and British clients to overcome barriers to living autonomously.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£238,513	£211,198	-	-

Trustees

Name	Role	Appointed
Alla Apostol		2023-12-01
Giorgia Micco		2024-08-01
Jess Rudd		2026-05-13
Kasandra Kozyreva		2025-02-17
Victoria Sorokin		2026-05-13

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From March 31 24 Period start date To 1 April 25 Period end date

Charity name: Hanseatic Union

Charity registration number: 1207103

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**Support those who are facing disadvantage to overcome barriers**
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	**Information Advice and Guidance support- provision of a welcome centre for refugees funded by BCKLWN** **Long term support for clients in need – facing homelessness, poverty, DV, slavery, victims of or perpetrators of crime, addiction issues, disabilities, unemployment, in need of benefits, et al** **English as an additional language classes** **Volunteer support – working with us in the community and upskilling in the welcome centre environment** **Digital skills project – giving digital skills to clients who need to use services such as universal credit journal, home choice etc** **Job support - searching for work, filing in application forms, job interview techniques and after work support- understanding appraisals etc** **Research and consultation for the NHS, into being a carer, looking at life in older age.**

		Working in schools with local families with SEN or other issues **Providing support looking at family budgets and identifying ways to perhaps save money, or manage more effectively – specifically looking at tariffs** **Immigration advice – we now deliver level 1 immigration advice in conjunction with NCLS** **We support clients with legal matters through a partnership with NCLS**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**Trustees have all completed trustee training and have considered the guidance on "public benefit". New trustees also completed training.**

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

	SORP reference	
Policy on grant making	Para 1.38	**n/a**
Policy on social investment including program related investment	Para 1.38	**n/a**
Contribution made by volunteers	Para 1.38	**Volunteers are valued within our organisation and always supported to gain advancement. We see volunteering as a way to help the client as well as supporting our work. This year we have had young people working with us providing IT support, admin support and interactions with clients. We had older volunteers undertaking information advice and guidance with clients of differing nationalities. We had war**

		refugees emotionally supporting other war refugees.
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	**We work with 38 nationalities and have supported 1082 individuals.** **We have had 91 students through our English classes.** **This has the knock on effect of improved confidence to interact within the community. It also improves job outcomes and helps clients with higher level education to move into appropriate employment. This has helped fill local knowledge gaps in NHS and education. We have also used these groups to give feedback and provide consultation opportunities about local services and how they manage in our communities. For example we delivered some sessions about how to apply for jobs in the NHS and why people would not apply.** **Our immigration staff have seen 779 appointments about immigration enquiries.** **The Information Advice and Guidance work covers a whole range of areas, financial – which links to dealing with poverty and budgeting, undertaking benefits reviews and supporting through processes, sorting out bills, debts and more generalised advice about pensions/savings/bank accounts. This benefits society as people learn to navigate the systems in this country and become autonomous in their financial management. We have had 6429 client interactions.** **We also give advice about health and how to access the systems, such as blue badge – we take direct referrals from this service from the NHS and have helped 107 clients. We have also supported clients with the NHS App, the booking of appointments,**

		prescriptions, liaising with health services, PIP and DLA. This support means that people can live healthier lives benefitting society as health is a key to living well. Unfortunately accessing benefits and gaining appropriate living conditions is getting more difficult and we have had to fight harder – many times asking the local MP for help. We also give advice to clients about housing. We fill in the local housing options form, give advice about private renting, help liaise with landlords to prevent homelessness. We liaise with social housing providers about mould or repairs that need doing. All this leads to less stress, better physical and mental health that improves the quality of life. We have had to report several illegal HMO and also some houses that were absolutely black with mould where the landlord is suggesting that if clients opened windows it wouldn't get mouldy. We support with 44 families educational enquiries, including SEN tribunals. This means that children are educated appropriately in settings that can manage care, and families have a chance to live in a more relaxed way knowing their children are developing. This benefits society as it means that children with extra needs can live the best lives they can – maybe finding employment. This has been a real growth area in terms of support as SEN places do not meet the numbers who need them. This has seen many children in distress as they try to cope with mainstream education, when they need specialist help. We have worked with some young people and introduced an upskilling project where we employ youngsters to work a morning a week, paid, at the welcome centre This is good for society as it reduces stress on services and also helps young people gain in confidence to find jobs. Confidence is the main issues with the young people and it seems that they would not be able to manage in the workplace without a gentle supported move into employment. Digital skills project – this project is to pass on digital skills to those who need to access work, NHS, GP surgeries using digital processes. 1-2-1 support is provided by a NCC advisor. As all services are now digital it is really needed. Especially among the elderly. However the portals and forms become more and more complex meaning that clients are soon left behind and excluded. We also have been providing replacement handsets and

		sim cards with six months free usage on them. We have had clients who have sold their phones to buy food. **Job support – we have supported 249 with job search, interview skills, confidence building, CV writing – also support when the client is in a job and needs support to with managing in a new workplace. We have also been working and raising the awareness with employers of the qualifications that our migrant clients have - many are highly qualified and are only offered cleaning jobs.** **We have worked with NCLS to provide access to a legal service that is free. We have had a range of cases; staff who are undergoing tribunal and disciplinary processes at work and family issues such as children being taken into care and domestic violence have been the most usual cases. Any debt cases we are passing to debt advisors.** **Supporting a community based learning group – meeting weekly with a group of parents/lonely clients. Meeting in a local school to learn English but also share issues, and support each other. This has gone excellently this year with Afghan refugees, Vietnamese asylum seekers, Ukraine's all attending and learning together.** **Working in schools with local families with SEN or other issues – support local parents with accessing education with SEN children. Managing schools situations, liaising with school staff – supporting with poverty etc. We have distributed £7000 grant funding using vouchers – alongside foodbank vouchers and referrals to other organisations such as the council HSF.**

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

Achievements against objectives set	Para 1.41	**All targets on all funds have been met and exceeded. Our focus is client wellbeing and meeting need – this means that services are tailored to provide the support that is needed. We have added a feedback system using a QR code this year and this has allowed us to gain more qualitative data to add to our statistics. This has been valuable in measuring clients happiness with our delivery.** **We also received two donations from other charities that we closing.**

Performance of fundraising activities against objectives set	Para 1.41	**An objective of fundraising was gaining contracts with local statutory organisations who we provide support for. One has been gained and working towards two others. Key objective is to cover salaries and keep overheads low.** **We also do not wish to grow – we are looking to provide stability for the staff team and client group – As such we have applied for a grant where extra mentoring is made available to help produce, understand how to be more solid in our funding.**
Investment performance against objectives	Para 1.41	**n/a**
Other		**We are about to enter a period of devolution within our local government – this will mean many changes for clients in terms of processes but also for us as we are currently delivering services from our borough council. We are looking at several ways to mitigate risks – one is to move to a community hub and receive funding from lottery. We are considering purchasing a property with a residential flat attached that covers all over heads. Also negotiating with a local church to use their space.**

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Strong position**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**Reserves are held to cover 3 months salary for staff in case of redundancy.**
Amount of reserves held	Para 1.22	**£20,000 – aiming for £30000 to cover staff redundancies.**
Reasons for holding zero reserves	Para 1.22	**na**
Details of fund materially in deficit	Para 1.24	**na**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**na**

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	**Grants are the key source of funds** **Contracts less so but hoping to build**
Investment policy and objectives including any social investment policy adopted	Para 1.46	**na**
		No risks at the moment – but with all charities the changing focus of grants and

A description of the principal risks facing the charity	Para 1.46	**government ideology affect any basis for stability.**
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Trust deed**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO – charitable incorporated organisation**
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 are appointed by interview with other trustees – that give both parties a chance to meet and learn about each other. Chair is elected every year.**

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	**All trustees go through trustee training and safeguarding training.**
The charity's organisational structure and any wider network with which the charity works	Para 1.51	**Independent grass roots charity – not linked to a network**
		na

Relationship with any related parties	Para 1.51	
Other		**na**

Reference and Administrative details

Charity name	Hanseatic Union
Other name the charity uses	
Registered charity number	1207103
Charity's principal address	Bellamy Steele Associates, Old Warden, St Ann's Fort, King's Lynn, Norfolk, PE30 2EU

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	Darius Morkunas	Chair		
2	Alla Apostol			
3	Anastasia Ivanenco			
4	Kasandra Kozyreva			
5	Giorgia Micco			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
na		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	
na		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	na. .
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) na

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Darius Morkunas	
Position (eg Secretary, Chair, etc)	chair	
Date	23/7/2025	

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Hanseatic Union CIO		
On accounts for the year ended	31 March 2025	**Charity no (if any)**	1207103
Set out on pages	2 to 31		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 March 2025**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.
* *Please delete the words in the brackets if they do not apply.*

Signed:	Stt Bll	**Date:**	7/11/2025
Name:	Stuart Bellamy		
Relevant professional qualification(s) or body (if any):	Chartered Tax Advisor		
Address:	Bellamy, Steele and Co		
	Old Warden		
	St. Ann's Fort		
	King's Lynn		
	Norfolk		
	PE30 2EU		

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name Hanseatic Union CIO			Charity No (if any)	1207103
Annual accounts for the period				
Period start date	01/04/2024	To	Period end date	31/03/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	500	-	-	500	708
Charitable activities	S02	23,387	214,626	-	238,013	210,794
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	23,887	214,626	-	238,513	211,502
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	3,349		-	3,349	-
Charitable activities	S09	7,247	201,322	-	208,569	121,813
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	10,596	201,322	-	211,918	121,813
Net income/(expenditure) before investment gains/(losses)	S13	13,291	13,304	-	26,595	89,689
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	13,291	13,304	-	26,595	89,689
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 31,693	31,693	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 18,402	44,997	-	26,595	89,689
Reconciliation of funds:						
Total funds brought forward	S21	54,061	102,587	-	156,648	66,959
Total funds carried forward	S22	35,659	147,584	-	183,243	156,648

Charity Name: Hanseatic Union CIO	Charity No	1207103
	Company No	

Annual accounts for the period	Period start date: 01/04/24	To period end date: 31/03/25

Section B Balance sheet

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	726	1,727	-	2,453	2,865
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	726	1,727	-	2,453	2,865
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,112	1,362	-	2,474	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	33,821	183,468	-	217,289	153,783
	Total current assets	B10	34,933	184,830	-	219,763	153,783
Creditors: amounts falling due within one year	(Note 20)	B11	-	38,973	-	38,973	80
	Net current assets/(liabilities)	B12	34,933	145,857	-	180,790	153,703
	Total assets less current liabilities	B13	35,659	147,584	-	183,243	156,568
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	35,659	147,584	-	183,243	156,568
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		147,584		147,584	101,781
Unrestricted funds		B19	35,659		-	35,659	54,787
Revaluation reserve		B20				-	
Fair value reserve		B21					
	Total funds	B22	35,659	147,584	-	183,243	156,568

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Darius Markunas	14-11-2025

Section C	Notes to the accounts

Note 1 **Basis of preparation**

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

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with* ✓ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
- and with* ✓ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
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.	

1.3 Change of accounting policy

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Change to an accruals and prepayments basis
(ii) the reasons why applying the new accounting policy provides	
(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.	*None*

1.4 Changes to accounting estimates

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

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

1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C	Notes to the accounts	(cont)

Note 2 **Accounting policies**

2.2 INCOME

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

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

		Yes	No	N/a
	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	500	-	-	500	708
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities			-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	500	-	-	500	708
Charitable activities:	Project name	-	-	-	-	-
	BBO			-	-	3,313
	ACS				-	2,676
	ACTNOR				-	552
	BAME		4,999		4,999	
	CIN2				-	7,785
	CIN3		14,959		14,959	
	DIGI				-	5,829
	DIGI3		7,964		7,964	
	ENER				-	5,000
	JTI		9,000		9,000	
	FREEB		5,000		5,000	
	GYROS		1,362		1,362	
	HOTS				-	1,998
	HSFV		20,000		20,000	
	LOT	50			50	
	LOVEN 3		4,968		4,968	
	NHSF				-	5,000
	ORSTED		5,600		5,600	
	PHT2		13,801		13,801	8,323
	PCL		22,111		22,111	
	REACO		23,973		23,973	44,825
	RIF				-	4,999
	RSW 3				-	30,000
	RSW4		52,500		52,500	
	SPORT				-	1,300
	SUMS		12,314		12,314	
	TOWOM				-	500
	UPS		4,740		4,740	
	VWH		11,334		11,334	
	WTWN				-	3,726
	HU	23,338	-		23,338	84,968
	Other	-	-	-	-	-
	Total	23,387	214,626	-	238,013	210,794
TOTAL INCOME		23,887	214,626	-	238,513	211,502

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	This year: Restricted income funds	This year: Endowment funds	This year: Total funds £	Last year: Unrestricted funds	Last year: Restricted income funds	Last year: Endowment funds	Last year: Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising 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	3,349	-	-	3,349	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-		-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	3,349	-	-	3,349	-	-	-	-
Expenditure on charitable activities:								
Wages		177,536	-	177,536	-	103,157	-	103,157
Employer NI		1,545		1,545		519		519
Pension costs		2,109		2,109		642		642
Independent Examiners fee	1,656			1,656	864			864
Insurance	181			181	181			181
Training	36	2,007		2,043	285	174		459
Travel and Subsistence	21	1,230		1,250		615		615
Rent		2,158		2,158	54	2,148		2,202
Telphone and Mobile	294	576		870	144	352		496
Client expenses	4,036	12,013		16,049		7,542		7,542
Stationery and Printing	99	714		812	7	44		51
Resources	50	293		343	48	1,002		1,050
Legal fees				-				-
Bank charges	90			90	90			90
IT	-			-		324		324
Depreciation	242	605		847		- 93		- 93
Subscriptions				-		596		596
other professional fees	232	515		746		3,118		3,118
other expenses	312	23		335				-
Total expenditure on charitable activities	7,247	201,322	-	208,569	1,673	120,140	-	121,813
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	10,596	201,322	-	211,918	1,673	120,140	-	121,813

Section C	Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

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

	This year £	Last year £
Independent examiner's fees	1,080	660
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	576	204

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	177,536	103,157
Social security costs	1,545	519
Pension costs (defined contribution scheme)	2,109	642
Other employee benefits	-	-
Total staff costs	181,190	104,318

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

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

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

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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.

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

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

Section C	Notes to the accounts	(cont)

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,109	642

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All expenditure relates to restricted funds. And the sole trading activity fo the charity

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

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

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

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

Section C	Notes to the accounts	(cont)

Note 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	-	-	4,233	2,272	6,505
Additions	-	-	435	-	435
Revaluations	-	-		-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	4,668	2,272	6,940

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	RB	RB	RB	RB
** Rate			25%	25%	25%
At beginning of the year	-	-	1,736	1,904	3,640
Disposals	-	-	-	-	-
Depreciation	-	-	755	92	847
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	2,491	1,996	4,487

14.3 Net book value

Net book value at the beginning of the year	-	-	2,497	368	2,865
Net book value at the end of the year	-	-	2,177	276	2,453

14.4 Impairment

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

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

14.5 Revaluation

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

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	1,362.0	-
Prepayments and accrued income	834.0	-
Other debtors	278.0	-
Total	2,474.0	-

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

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

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

Section C Notes to the accounts (cont)

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	38,973	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	38,973	-	-	-

Section C	Notes to the accounts	(cont)

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

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	217,289	153,783
Other	-	-
Total	217,289	153,783

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Hanseatic Union CIO		
On accounts for the year ended	31 March 2025	**Charity no (if any)**	1207103
Set out on pages	2 to 31		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 March 2025**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.
* *Please delete the words in the brackets if they do not apply.*

Signed:	Stt Bl	**Date:**	7/11/2025
Name:	Stuart Bellamy		
Relevant professional qualification(s) or body (if any):	Chartered Tax Advisor		
Address:	Bellamy, Steele and Co Old Warden St. Ann's Fort King's Lynn Norfolk PE30 2EU		

CHARITY COMMISSION FOR ENGLAND AND WALES	Charity Name **Hanseatic Union CIO**		Charity No (if any)	1207103
	Annual accounts for the period			
	Period start date	**01/04/2024**	**To**	Period end date **31/03/2025**

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	**Unrestricted funds £** F01	**Restricted income funds £** F02	**Endowment funds £** F03	**Total funds £** F04	**Prior year funds £** F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	500	-	-	500	708
Charitable activities	S02	23,387	214,626	-	238,013	210,794
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	23,887	214,626	-	238,513	211,502
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	3,349		-	3,349	-
Charitable activities	S09	7,247	201,322	-	208,569	121,813
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	10,596	201,322	-	211,918	121,813
Net income/(expenditure) before investment gains/(losses)	S13	13,291	13,304	-	26,595	89,689
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	13,291	13,304	-	26,595	89,689
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 31,693	31,693	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 18,402	44,997	-	26,595	89,689
Reconciliation of funds:						
Total funds brought forward	S21	54,061	102,587	-	156,648	66,959
Total funds carried forward	S22	35,659	147,584	-	183,243	156,648

Charity Name: Hanseatic Union CIO	Charity No	1207103
	Company No	

Annual accounts for the period	Period start date: 01/04/24	To period end date: 31/03/25

Section B Balance sheet

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	726	1,727	-	2,453	2,865
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	726	1,727	-	2,453	2,865
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,112	1,362	-	2,474	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	33,821	183,468	-	217,289	153,783
	Total current assets	B10	34,933	184,830	-	219,763	153,783
Creditors: amounts falling due within one year	(Note 20)	B11	-	38,973	-	38,973	80
	Net current assets/(liabilities)	B12	34,933	145,857	-	180,790	153,703
	Total assets less current liabilities	B13	35,659	147,584	-	183,243	156,568
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	35,659	147,584	-	183,243	156,568
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		147,584		147,584	101,781
Unrestricted funds		B19	35,659		-	35,659	54,787
Revaluation reserve		B20				-	
Fair value reserve		B21					
	Total funds	B22	35,659	147,584	-	183,243	156,568

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Darius Markunas	14-11-2025

Section C Notes to the accounts

Note 1 **Basis of preparation**

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

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with* ✓ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
- and with* ✓ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
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.	

1.3 Change of accounting policy

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Change to an accruals and prepayments basis
(ii) the reasons why applying the new accounting policy provides	
(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.	*None*

1.4 Changes to accounting estimates

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

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

1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C	Notes to the accounts	(cont)

Note 2 **Accounting policies**

2.2 INCOME

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

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

Item	Description	Yes	No	N/a
	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

Item	Description	Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely that not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Item	Description	Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓

Note 3 Analysis of income

Donations and legacies:

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and gifts	500	-	-	500	708
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities			-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	
Total	500	-	-	500	708

Charitable activities:

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Project name	-	-	-	-	-
BBO			-	-	3,313
ACS				-	2,676
ACTNOR				-	552
BAME		4,999		4,999	
CIN2				-	7,785
CIN3		14,959		14,959	
DIGI				-	5,829
DIGI3		7,964		7,964	
ENER				-	5,000
JTI		9,000		9,000	
FREEB		5,000		5,000	
GYROS		1,362		1,362	
HOTS				-	1,998
HSFV		20,000		20,000	
LOT	50			50	
LOVEN 3		4,968		4,968	
NHSF				-	5,000
ORSTED		5,600		5,600	
PHT2		13,801		13,801	8,323
PCL		22,111		22,111	
REACO		23,973		23,973	44,825
RIF				-	4,999
RSW 3				-	30,000
RSW4		52,500		52,500	
SPORT				-	1,300
SUMS		12,314		12,314	
TOWOM				-	500
UPS		4,740		4,740	
VWH		11,334		11,334	
WTWN				-	3,726
HU	23,338	-		23,338	84,968
Other	-	-	-	-	-
Total	23,387	214,626	-	238,013	210,794

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
TOTAL INCOME	23,887	214,626	-	238,513	211,502

Note 6 Analysis of expenditure

Analysis	This year: Unrestricted funds	This year: Restricted income funds	This year: Endowment funds	This year: Total funds £	Last year: Unrestricted funds	Last year: Restricted income funds	Last year: Endowment funds	Last year: Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising 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	3,349	-	-	3,349	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-		-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	3,349	-	-	3,349	-	-	-	-
Expenditure on charitable activities:								
Wages		177,536	-	177,536	-	103,157	-	103,157
Employer NI		1,545		1,545		519		519
Pension costs		2,109		2,109		642		642
Independent Examiners fee	1,656			1,656	864			864
Insurance	181			181	181			181
Training	36	2,007		2,043	285	174		459
Travel and Subsistence	21	1,230		1,250		615		615
Rent		2,158		2,158	54	2,148		2,202
Telphone and Mobile	294	576		870	144	352		496
Client expenses	4,036	12,013		16,049		7,542		7,542
Stationery and Printing	99	714		812	7	44		51
Resources	50	293		343	48	1,002		1,050
Legal fees				-				-
Bank charges	90			90	90			90
IT	-			-		324		324
Depreciation	242	605		847		- 93		- 93
Subscriptions				-		596		596
other professional fees	232	515		746		3,118		3,118
other expenses	312	23		335				-
Total expenditure on charitable activities	7,247	201,322	-	208,569	1,673	120,140	-	121,813
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	10,596	201,322	-	211,918	1,673	120,140	-	121,813

Section C	Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

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

	This year £	Last year £
Independent examiner's fees	1,080	660
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	576	204

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	177,536	103,157
Social security costs	1,545	519
Pension costs (defined contribution scheme)	2,109	642
Other employee benefits	-	-
Total staff costs	181,190	104,318

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

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

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

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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.

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

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

Section C	Notes to the accounts	(cont)

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

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

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,109	642

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All expenditure relates to restricted funds. And the sole trading activity fo the charity

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

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

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

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

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

Note 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	-	-	4,233	2,272	6,505
Additions	-	-	435	-	435
Revaluations	-	-		-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	4,668	2,272	6,940

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	RB	RB	RB	RB
** Rate			25%	25%	25%
At beginning of the year	-	-	1,736	1,904	3,640
Disposals	-	-	-	-	-
Depreciation	-	-	755	92	847
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	2,491	1,996	4,487

14.3 Net book value

Net book value at the beginning of the year	-	-	2,497	368	2,865
Net book value at the end of the year	-	-	2,177	276	2,453

14.4 Impairment

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

14.5 Revaluation

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

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	1,362.0	-
Prepayments and accrued income	834.0	-
Other debtors	278.0	-
Total	2,474.0	-

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

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

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

Section C	Notes to the accounts	(cont)

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	38,973	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	38,973	-	-	-

Section C	Notes to the accounts	(cont)

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

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	217,289	153,783
Other	-	-
Total	217,289	153,783