

WISE HANDS TECHNOLOGY EDUCATION CENTRE

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 APRIL 2025

WISE HANDS TECHNOLOGY EDUCATION CENTRE
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FOR THE YEAR ENDED 30 APRIL 2025

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WISE HANDS TECHNOLOGY EDUCATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2025

Trustees	Junior Haroldo Gaino Joao Paulo Furieri
Charity Number	1207891
Registered Office	12 Deer Park Road London SW19 3TL
Independent Examiner	SJPR Accountants Ltd 225 Clapham Road London SW9 9BE

WISE HANDS TECHNOLOGY EDUCATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit:

running a charity (PB2)'.

The objects of the CIO are to advance education for the public benefit across various neighbourhoods in London and throughout the United Kingdom by working in partnership with companies and local churches to establish and operate free IT education hubs to learn programming, system assembly, networking, and computer technology.

This report was approved by the trustees and signed on its behalf by:

Joao Paulo Furieri, Junior Haroldo Gaiño
Trustee's Report 30.04.2025

Date : **11 March 2026**

WISE HANDS TECHNOLOGY EDUCATION CENTRE

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Independent Examiner's Report to the Trustees of Wise Hands Technology Education Centre

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 30 April 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Name: **Sansao Rodrigues**

for and on behalf of **SJPR Accountants Ltd**

Date: **11 March 2026**

WISE HANDS TECHNOLOGY EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 APRIL 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £
Income and endowments from:			
Donations and legacies	2	8,105.59	8,105.59
Total		8,105.59	8,105.59
Expenditure on:			
Raising funds	3	5,624.27	5,624.27
Charitable activities	4	2,213.72	2,213.72
Total		7,837.99	7,837.99
Net income		267.60	267.60
Net movement in funds		267.60	267.60
Reconciliation of funds:			
Total funds brought forward		-	-
Total funds carried forward		267.60	267.60

WISE HANDS TECHNOLOGY EDUCATION CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 30 APRIL 2025

Recommended categories by activity	Notes	Total Funds 2025 £
Current assets		
Cash at bank and in hand	6	267.60
Total current assets		267.60
Total net assets		267.60
Funds of the Charity		
Unrestricted funds	7	267.60
Restricted funds	7	-
Endowment funds	7	-
Total funds		267.60

The financial statements were approved by the trustees on 11 March 2026 and signed on its behalf by:

Joao Paulo Furieri, Junior Haroldo Gaino
Trustee's Report 30.04.2025

Date : **11 March 2026**

WISE HANDS TECHNOLOGY EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	8,105.59	8,105.59
Total	8,105.59	8,105.59

3. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025
	£	£
Staging fundraising events	1,190.66	1,190.66
Advertising, marketing, direct mail and publicity	1,972.50	1,972.50
Incurred seeking donations	1,110.00	1,110.00
Rent collection, property repairs and maintenance charges	341.50	341.50
Total	4,614.66	4,614.66
Support Costs	1,009.61	1,009.61
	5,624.27	5,624.27

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Charity running cost	1,039.11	1,039.11
Donations	165.00	165.00
Total	1,204.11	1,204.11
Support Costs	1,009.61	1,009.61
	2,213.72	2,213.72

5. Support Costs

Analysis	Total funds 2025
	£
Support Costs	
Subscriptions	119.22
Staff costs	1,900.00
	2,019.22

6. Cash at bank and in hand

Analysis	Total funds 2025
	£
HSBC	267.60
Total	267.60

7. Charity funds

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

Fund names	Income	Expenditure	Fund balances carried forward
	£	£	£
Unrestricted funds			
Total	8,105.59	7,837.99	267.60