

**REGISTERED CHARITY NUMBER: 252133**

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
BARKING AND ILFORD UNITED CHARITIES

## Independent examiner's report to the trustees of Barking and Ilford United Charities

I report to the trustees on my examination of the accounts of the Barking and Ilford United Charities for the year ended 31 March 2022.

### 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 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 giving me cause to believe that in any material respect:

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

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

Signed:



Name: Michael Lomotey. FCCA.

Address: Fred Michael & Co Ltd, 216 High Road.  
Chadwell Heath. RM6 6LS

Date: 25-03-2023



Barking and Ilford Charities			Charity No (if any)	252133
Annual accounts for the period				
Period start date	1-Apr-21	To	Period end date	31-Mar-22

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Extraordinary Repair fund-Charinco shares (Reinvested)		-	-	-	
London Borough of Braking and Dagenham:Housing benefit	22,191	-	-	22,191	22,804
Occupant's contributions	135,213	-	-	135,213	124,077
The National Association of Almshouses	421	-		421	447
Common Investment Fund-Income shares		-	-	-	-
HMRC Employment Allowance Grant		-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>157,825</b>	<b>-</b>	<b>-</b>	<b>157,825</b>	<b>147,327</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Accountancy fees	2,510	-	-	2,510	400
Alarm lines		-	-	-	
Bank charges & interest	153	-	-	153	104
Council Tax	41	-	-	41	247
Donations	1,000		-	1,000	-
Electricity	17,253	-	-	17,253	11,095
General management costs	10,309	-	-	10,309	10,304
General repairs and maintenance	68,479	-	-	68,479	67,460
Heating: Fuel oil	13,562	-	-	13,562	10,080
Honoria-secretarial		-	-	-	
Insurance and subscription	3,766	-	-	3,766	2,056
Miscellaneous expenses	1,542	-	-	1,542	1,981
Warden's & Assitant Warden's costs	7,140	-	-	7,140	7,027
Water and sewerage costs	-	-	-	-	973
Depreciation-equipments	27,776	-	-	27,776	27,776
		-	-	-	
Charitable activities		-	-	-	
Separate material item of expense		-	-	-	
Other	-	-	-	-	-
<b>Total</b>	<b>153,531</b>	<b>-</b>	<b>-</b>	<b>153,531</b>	<b>137,555</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>4,295</b>	<b>-</b>	<b>-</b>	<b>4,295</b>	<b>9,772</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>4,295</b>	<b>-</b>	<b>-</b>	<b>4,295</b>	<b>9,772</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>4,295</b>	<b>-</b>	<b>-</b>	<b>4,295</b>	<b>9,772</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	190,597	-	-	190,597	180,825
<b>Total funds carried forward</b>	<b>194,891</b>	<b>-</b>	<b>-</b>	<b>194,891</b>	<b>190,597</b>



## Section B

## Balance sheet

Guidance Notes

### Fixed assets

CHARINCO: Accumulation shares

(Note 15)

Charity's Official Investment Fund

(Note 14)

Equipments ( Heating Sysytem)

Investments (Note 17)

**Total fixed assets**

### Current assets

Barclays Bank-current

National Savings Bank-investment  
account

Investments (Note 17.4)

Other debtors

Cash at bank and in hand (Note 24)

**Total current assets**

Creditors: amounts falling due within  
one year (Note 20)

**Net current assets/(liabilities)**

**Total assets less current liabilities**

Creditors: amounts falling due after  
one year (Note 20)

Provisions for liabilities

**Total net assets or liabilities**

### Funds of the Charity

Endowment funds

Restricted income funds



Unrestricted funds

Revaluation reserve

**Total funds**

Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
20,361	-	-	20,361	20,361
222	-	-	222	222
-	-	-	-	27,776
-	-	-	-	-
20,583	-	-	20,583	48,360
172,346	-	-	172,346	144,767
1,461	-	-	1,461	1,461
-	-	-	-	-
-	-	-	-	-
500	-	-	500	500
174,308	-	-	174,308	146,729
-	-	-	-	4,492
174,308	-	-	174,308	142,237
194,891	-	-	194,891	190,597
-	-	-	-	-
-	-	-	-	-
194,891	-	-	194,891	190,597
-	-	-	-	-
-	-	-	-	-
194,891	-	-	194,891	190,597
-	-	-	-	-
-	-	-	-	-
194,891	-	-	194,891	190,597

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

Signature	Print Name	Date of approval dd/mm/yyyy
	MARK ADAMS	12/03/23
	HIMANSHU JAIN	16/03/23

**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 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 notes.

Yes*	✓	* -Tick as appropriate
No*		

***Please disclose:***

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

#### 1.4 Changes to accounting estimates

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

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

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

#### 1.5 Material prior year errors

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

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>

<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>
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## Note 2

## Accounting policies

## 2.2 INCOME

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

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<div>Yes No N/a</div> <div><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></div>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/></div>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  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).	<div>Yes No N/a</div> <div><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></div>
<b>Legacies</b>	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.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Government grants</b>	The charity has received government grants in the reporting period	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  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.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div> <div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  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.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<div>Yes No N/a</div> <div><input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></div>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<div>Yes No N/a</div> <div><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></div>



**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a

Yes	No	N/a
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	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			✓
		Yes	No	N/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.			✓
		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.			✓
		Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
		Yes	No	N/a
<b>Debtors</b>	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
<b>Current asset investments</b>	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

**Note 3** Details of certain items of expenditure**3.1 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 £
0	0
0	0
0	0

**Section C****Notes to the accounts****(cont)****Note 4****Paid employees**

*Please complete this note if the charity has any employees.*

**4.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Salaries and wages	7,140	7,027
Social security costs		
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>7,140</b>	<b>7,027</b>

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

Not applicable

*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

None

<b>Band</b>	<b>Number of employees</b>
£60,000 to £69,999	Not applicable
£70,000 to £79,999	Not applicable
£80,000 to £89,999	Not applicable
£90,000 to £99,999	Not applicable
£100,000 to £109,999	Not applicable

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

Not applicable

**4.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

**4.3 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**

Not applicable

**Please state the legal authority or reason for making the payment**

Not applicable

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

Not applicable

#### **4.4 Redundancy payments**

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

**Total amount of payment**

Not applicable

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

Not applicable

**The extent of redundancy funding at the balance sheet date**

Not applicable

**Please state the accounting policy for any redundancy or termination payments**

Not applicable

**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	-	-	-	137,382	137,382
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	137,382	137,382

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				5 yrs SL	

At beginning of the year	-	-	-	109,606	109,606
Disposals	-	-	-	-	-
Depreciation	-	-	-	27,776	27,776
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	137,382	137,382

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	27,776	27,776
Net book value at the end of the year	-	-	-	0	0

**14.4 Impairment**

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

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

**14.5 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
N/A	N/A
N/A	N/A
-	-



#### 14.6 Other disclosures

**(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.**

**(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.**

**(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.**

This year	Last year
£	£
N/A	N/A
N/A	N/A
N/A	N/A

\* 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 6 Investment assets**

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

**6.1 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	-	20,583	-	-	-	20,583
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	20,583	-	-	-	20,583

\*Please specify additions resulting from acquisitions through business combinations, if any.

Not applicable

*Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.*

**6 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

Fair value at year end	Cost less impairment
£	£
-	-
20,583	-
-	-
-	-
-	-
20,583	-

**6.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**
- (ii) Name or independent valuer, if applicable, and relevant qualifications**
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

Not applicable
Not applicable
Not applicable
Not applicable

**6.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

This year	Last year
£	£
-	-
-	-
20,583	20,583
-	-
-	-
-	20,583

**6.5 Guarantees**

**Please provide details and amount of any guarantee made to or on behalf of a third party**

**Name of the entity or entities benefitting from those guarantees**

**Please explain how the guarantee furthers the charity's aims**

Not applicable
Not applicable
Not applicable

**Note 7 Creditors and accruals**

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

**7.1 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	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	4,492	-	-
<b>Total</b>	<b>-</b>	<b>4,492</b>	<b>-</b>	<b>-</b>

**7.2 Deferred income**

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

*Please explain the reasons why income is deferred.*

*Not applicable*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

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

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

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

This year £	Last year £
-	-
-	-
174,308	146,729
-	-
174,308	146,729