

DANDIA CHARITABLE TRUST

England & Wales · Charity number 293664

Details

Other names DANDIA CHARITABLE TRUST LIMITED

Status Registered

Legal form Charitable company

Company number [01974522](#)

Registered 1986-02-06

Register [View on the Charity Commission register](#)

Contact

Address Dandia Charitable Trust
Vintry Building
Wine Street
Bristol
BS1 2BD

Phone 0117 945 0577

Email dandia.info@gmail.com

Activities

Objects: (I) TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF CHILDREN AND IN PARTICULAR (WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) TO ADVANCE THE EDUCATION AND WELFARE OF CHILDREN. (II) TO PROVIDE FACILITIES AND OTHER LEISURE TIME OCCUPATON FOR CHILDREN IN THE INTERESTS OF THEIR SOCIAL WELFARE WITHIN THE MEANING OF THE RECREATIONAL CHARITIES ACT 1958 AND AS THEREIN LIMITED.

Activities: Allocation of grants. Administration of assets.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Disability
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Northern Ireland
- Poland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£260,081	£112,394	-	-
2024-06-30	£140,500	£167,378	-	-
2023-06-30	£194,207	£99,563	-	-
2022-06-30	£157,937	£90,191	-	-
2021-06-30	£161,735	£83,383	-	-

Trustees

Name	Role	Appointed
Daniel Poole		2025-12-23
Graham McIntyre		2022-10-10

DANDIA CHARITABLE TRUST

England & Wales - Charity number 293664

Accounts

Dandia Charitable Trust

Charity No. 293664

Company No. 01974522

Trustees' Report and Unaudited Accounts

30 June 2025



Dandia Charitable Trust
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Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 01974522

Charity No. 293664

Principal Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Registered Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. McIntyre

K. Whitten (Resigned 23 December 2025)

D. Poole (Appointed 23 December 2025)

Company Secretary

H. Bourner

Accountants

JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Objectives and Activities

Dandia was established for general charitable purposes. Although other causes are considered, in practice Dandia focuses on the support of charitable activities in the south west of England and on causes relating to the advancement or the education and welfare of children.

The charity does not hold any funds as a custodian trustee.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year and have satisfied themselves that the charity's aims are for the public benefit, as can be seen from this Report.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Achievements and Performance

In the year under consideration, grants of £86,000 (2024: £100,000) were made.

As with many charities in the current climate, the maintenance of secure investment income is perceived to be a challenge in the future.

The charity does not raise any monies from third parties and is engaged purely in grant-making in accordance with the policies outlined above.

Financial Review

The Statement of Financial Activities on page 6 shows the results for the year. The net movement in funds of the charity was £285,687 surplus (2024: £54,878 deficit).

The Balance Sheet on page 7 details the financial position of the charity and shows net assets of £2,331,031 (2024: £2,045,344).

During the year the Trust made donations totalling £86,000 (2024: £100,000) as detailed on page 11 of the financial statements, in accordance with the objectives of the Trust.

It is the policy of the Trust to retain a minimum of £100,000 (2024: £100,000) at any one time by way of reserves, representing one year's grant giving. At 30 June 2025, free reserves, represented by the charity's net current assets, amounted to £582,511 (2024: £432,602).

The investment policies are governed by the Trust's Memorandum and Articles of Association. The Directors have in the past made investments in property to provide a secure stream of income with the potential for increases in capital growth.

Plans for Future Periods

In the longer term the directors aim to ensure that the charity will have a sufficient endowment to enable it to apply the income thereof in such a way as to make a significant contribution towards the furtherance of charitable causes for the benefit of children, whilst maintaining and growing the value of its capital base.

Structure, Governance and Management

Dandia Charitable Trust is a company incorporated in England and Wales under the Companies Acts and limited by guarantee (company registration number 01974522). The company is a registered charity (charity registration number 293664) and is governed by its Memorandum and Articles of Association.

Its directors, who operate in a similar fashion to trustees of unincorporated charities, are elected by its members. The current directors are as set out above.

The present directors undergo training either through courses or functional experience. No arrangements have been made for the induction of any new trustees.

The charity does not employ any staff. Decisions of the charity are taken by the directors at board meetings.

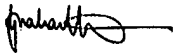
The directors have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to manage these risks.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustee's annual report was approved by the board of trustees on **24 March 2026** and signed on behalf of the board by:



G McIntyre
Director

Dandia Charitable Trust
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Dandia Charitable Trust

I report to the charity trustees on my examination of the accounts of Dandia Charitable Trust for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.
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Jarrod Darby
ICAEW
JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Dandia Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Investment Income	3	246,894	246,894	133,214
Interest		13,187	13,187	7,286
Total		<u>260,081</u>	<u>260,081</u>	<u>140,500</u>
Expenditure on:				
Raising funds	4	24,639	24,639	65,613
Charitable activities	5	87,755	87,755	101,765
Total		<u>112,394</u>	<u>112,394</u>	<u>167,378</u>
Net gains/(losses) on investments		138,000	138,000	(28,000)
Net income		<u>285,687</u>	<u>285,687</u>	<u>(54,878)</u>
Net movement in funds		285,687	285,687	(54,878)
Reconciliation of funds:				
Total funds brought forward		<u>2,045,344</u>	<u>2,045,344</u>	<u>2,100,222</u>
Total funds carried forward		<u><u>2,331,031</u></u>	<u><u>2,331,031</u></u>	<u><u>2,045,344</u></u>

Dandia Charitable Trust
BALANCE SHEET

at 30 June 2025

Company No. 01974522	Notes	2025 £	2024 £
Fixed assets			
Investment Properties	9	1,725,000	1,587,000
Tangible Assets	10	23,520	25,742
		<u>1,748,520</u>	<u>1,612,742</u>
Current assets			
Debtors	11	86,033	3,973
Cash at bank and in hand		562,482	506,554
		<u>648,515</u>	<u>510,527</u>
Creditors: Amount falling due within one year	12	(66,004)	(77,925)
Net current assets		<u>582,511</u>	<u>432,602</u>
Total assets less current liabilities		<u>2,331,031</u>	<u>2,045,344</u>
Total net assets		<u><u>2,331,031</u></u>	<u><u>2,045,344</u></u>
The funds of the charity			
Unrestricted funds	13		
General funds		2,331,031	2,045,344
Total funds		<u><u>2,331,031</u></u>	<u><u>2,045,344</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

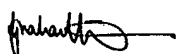
For the year ended 30 June 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on **24 March 2026**

And signed on its behalf by:



G McIntyre
Director

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Dandia Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

All funds held by the charity are unrestricted and can be used in accordance with the charitable objects at the discretion of the trustees.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Investment income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

Taxation

The charity is exempt from corporation tax on its charitable activities.

Investment property

The company's properties are held for long-term investment. Investment properties are accounted for as follows:

(i) Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net gains/(losses) on investments" in the Statement of Financial Activities

(ii) No depreciation is provided in respect of freehold and long leasehold investment properties.

Although the Companies Act would normally require the systematic annual depreciation of fixed assets, the directors believe that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view since the current value of investment properties and changes in that current value are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

Tangible Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life:-

- Fixtures and Furniture: 10 years

Impairment reviews are carried out as and when evidence comes to light that that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Company status

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

3 Income from investments	Unrestricted	Total	Total
	2025	2025	2024
	£	£	£
Property Income	246,894	246,894	133,214
	<u>246,894</u>	<u>246,894</u>	<u>133,214</u>
	<u><u>246,894</u></u>	<u><u>246,894</u></u>	<u><u>133,214</u></u>
4 Expenditure on raising funds	Unrestricted	Total	Total
	2025	2025	2024
	£	£	£
<i>Investment management Costs</i>			
Property income	9,421	9,421	24,952
Management charges	6,600	6,600	6,613
Solicitors fees	3,413	3,413	9,381
Other legal and professional costs	5,205	5,205	24,667
	<u>24,639</u>	<u>24,639</u>	<u>65,613</u>
	<u><u>24,639</u></u>	<u><u>24,639</u></u>	<u><u>65,613</u></u>
5 Expenditure on charitable activities	Unrestricted	Total	Total
	2025	2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants paid	86,000	86,000	100,000
<i>Governance costs</i>			
Accountancy fees	1,250	1,250	1,200
Independent Examiner's fees	500	500	500
Bank charges	5	5	65
	<u>87,755</u>	<u>87,755</u>	<u>101,765</u>
	<u><u>87,755</u></u>	<u><u>87,755</u></u>	<u><u>101,765</u></u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

6 Analysis of grants

The charity undertakes its charitable activities through grant making and, during the year, has awarded the following grants, predominantly to child welfare charitable institutions, in furtherance of its charitable activities.

Grants to Institutions	Total 2025	Total 2024
	£	£
Alstrom Syndrome UK Support Group	-	1,000
Ambition for Autism	-	1,000
Asthma Relief	3,000	3,000
Band	3,000	3,000
Become	-	1,500
Bliss	-	1,000
Brainwave	3,000	3,000
Brain Tumour Support	3,000	3,000
CCS Adoption	1,500	1,500
Children's Hospice (South west)	6,000	6,000
Designability	6,000	6,000
Flamingo Chicks	3,000	3,000
Go Beyond (Previously Chicks)	-	2,500
Grief Encounter South West	3,000	3,000
Happy Days	2,000	2,000
Incredible Kids	3,000	3,000
Imperial Health Charity	-	1,000
Julia's House	6,000	6,000
Mentoring Plus	3,000	3,000
MyAware	-	2,000
Newlife	3,000	3,000
NSPKU	-	1,000
Partnership for Children	3,000	3,000
Pyjama Fairies	2,000	2,000
Scottys Little Soldiers	3,000	3,000
Shape	1,500	1,500
Snow Camp	-	2,000
Southmead Development Trust	3,000	3,000
Springboard	3,000	3,000
The Lullaby Trust	5,000	5,000
Together for Short Lives	3,000	3,000
Unseen	3,000	3,000
Wallace & Gromit	2,000	2,000
Young Carers at BPRCVS	-	1,000
Young Lives V Cancer	6,000	6,000
Youth Adventure	3,000	3,000
	86,000	100,000

7 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

8 Staff costs

The average head count of employees during the year was nil (2024: nil) and staff costs and employee benefits for the reporting period were £nil (2024: £nil).

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

9 Investments	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 July 2024	1,587,000	1,587,000
Additions	-	-
Net gain/(loss) from fair value adjustments	138,000	138,000
	<u>1,725,000</u>	<u>1,725,000</u>
At 30 June 2025		
Net book values		
At 30 June 2025	1,725,000	1,725,000
At 30 June 2024	<u>1,587,000</u>	<u>1,587,000</u>

All investments shown above are held at valuation

Investment properties

The historical cost of the investment property as at 30 June 2025 was £1,142,727 (2024: £1,142,727).

The investment properties were revalued by professionally qualified (MRICS) surveyors at fair value as at 30 June 2025.

10 Tangible Fixed Assets	Fixtures & Furniture	Total
	£	£
Cost or revaluation		
At 1 July 2024	26,668	26,668
Additions	-	-
	<u>26,668</u>	<u>26,668</u>
At 30 June 2025		
Depreciation		
At 1 July 2024	926	926
Charge for the period	2,222	2,222
	<u>3,148</u>	<u>3,148</u>
At 30 June 2025		
Net book values		
At 30 June 2025	23,520	23,520
At 30 June 2024	<u>25,742</u>	<u>25,742</u>

11 Debtors	2025	2024
	£	£
Other debtors	82,566	506
Prepayments and accrued income	3,467	3,467
	<u>86,033</u>	<u>3,973</u>

12 Creditors	2025	2024
	£	£
Other taxes and social security	15,461	11,275
Other creditors	15,011	18,496
Accruals and deferred income	35,532	48,154
	<u>66,004</u>	<u>77,925</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

13 Funds	At 1 July 2024	Incoming resources	Resources expended	Net gains /(losses)	As 30 June 2025
	£	£	£	£	£
Unrestricted funds:					
General	2,045,344	260,081	(112,394)	138,000	2,331,031
Total Funds	<u>2,045,344</u>	<u>260,081</u>	<u>(112,394)</u>	<u>138,000</u>	<u>2,331,031</u>

Unrestricted income funds include a fair value reserve of £582,273 (2024: £444,273) in relation to revaluation of the charity's investment properties.

14 Analysis of net assets between funds	Unrestricted Funds £	Total £
Investments	1,725,000	1,725,000
Tangible Fixed Assets	23,520	23,520
Net Current Assets	582,511	582,511
	<u>2,331,031</u>	<u>2,331,031</u>

15 Related party disclosures

There were no transactions with related parties during the year that require disclosure.

Dandia Charitable Trust
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2025

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:			
Investment Income	246,894	246,894	133,214
Interest	13,187	13,187	7,286
Total income and endowments	<u>260,081</u>	<u>260,081</u>	<u>140,500</u>
Expenditure on:			
<i>Investment management costs</i>			
Property income	9,421	9,421	24,952
Management charges	6,600	6,600	6,613
Solicitors fees	3,413	3,413	9,381
Other legal and professional costs	5,205	5,205	24,667
Total of expenditure on raising funds	<u>24,639</u>	<u>24,639</u>	<u>65,613</u>
Expenditure on:			
<i>Charitable activities</i>			
Grants paid	86,000	86,000	100,000
	<u>86,000</u>	<u>86,000</u>	<u>100,000</u>
<i>Governance costs</i>			
Accountancy fees	1,250	1,250	1,200
Independent Examiner's fees	500	500	500
Bank Charges	5	5	65
	<u>1,755</u>	<u>1,755</u>	<u>1,765</u>
Total of expenditure on charitable activities	<u>87,755</u>	<u>87,755</u>	<u>101,765</u>
Total expenditure	<u>112,394</u>	<u>112,394</u>	<u>167,378</u>
Net gains on investments	<u>138,000</u>	<u>138,000</u>	<u>(28,000)</u>
Net income	<u>285,687</u>	<u>285,687</u>	<u>(54,878)</u>
Net movement in funds	<u>285,687</u>	<u>285,687</u>	<u>(54,878)</u>

DANDIA CHARITABLE TRUST

England & Wales - Charity number 293664

Accounts

Dandia Charitable Trust

Charity No. 293664

Company No. 01974522

Trustees' Report and Unaudited Accounts

30 June 2024

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Company No. 01974522

Charity No. 293664

Principal Office

Vintry Building
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BS1 2BD

Registered Office

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Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. McIntyre
K. Whitten

Company Secretary

H. Bournier

Accountants

JD Accountancy Practice Limited
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Objectives and Activities

Dandia was established for general charitable purposes. Although other causes are considered, in practice Dandia focuses on the support of charitable activities in the south west of England and on causes relating to the advancement or the education and welfare of children.

The charity does not hold any funds as a custodian trustee.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year and have satisfied themselves that the charity's aims are for the public benefit, as can be seen from this Report.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Achievements and Performance

In the year under consideration, grants of £100,000 (2023: £75,500) were made.

As with many charities in the current climate, the maintenance of secure investment income is perceived to be a challenge in the future.

The charity does not raise any monies from third parties and is engaged purely in grant-making in accordance with the policies outlined above.

Financial Review

The Statement of Financial Activities on page 6 shows the results for the year. The net movement in funds of the charity was £54,878 deficit (2023: £129,558 surplus).

The Balance Sheet on page 7 details the financial position of the charity and shows net assets of £2,045,344 (2023: £2,100,222).

During the year the Trust made donations totalling £100,000 (2023: £75,500) as detailed on page 11 of the financial statements, in accordance with the objectives of the Trust.

It is the policy of the Trust to retain a minimum of £100,000 (2023: £75,500) at any one time by way of reserves, representing one year's grant giving. At 30 June 2024, free reserves, represented by the charity's net current assets, amounted to £432,602 (2023: £485,222).

The investment policies are governed by the Trust's Memorandum and Articles of Association. The Directors have in the past made investments in property to provide a secure stream of income with the potential for increases in capital growth.

Plans for Future Periods

In the longer term the directors aim to ensure that the charity will have a sufficient endowment to enable it to apply the income thereof in such a way as to make a significant contribution towards the furtherance of charitable causes for the benefit of children, whilst maintaining and growing the value of its capital base.

Structure, Governance and Management

Dandia Charitable Trust is a company incorporated in England and Wales under the Companies Acts and limited by guarantee (company registration number 01974522). The company is a registered charity (charity registration number 293664) and is governed by its Memorandum and Articles of Association.

Its directors, who operate in a similar fashion to trustees of unincorporated charities, are elected by its members. The current directors are as set out above.

The present directors undergo training either through courses or functional experience. No arrangements have been made for the induction of any new trustees.

The charity does not employ any staff. Decisions of the charity are taken by the directors at board meetings.

The directors have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to manage these risks.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustee's annual report was approved by the board of trustees on **26/11/2024** and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'G McIntyre', with a long horizontal flourish extending to the right.

G McIntyre
Director

Dandia Charitable Trust
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Dandia Charitable Trust

I report to the charity trustees on my examination of the accounts of Dandia Charitable Trust for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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



Jarrod Darby
ICAEW
JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Dandia Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Investment Income	3	133,214	133,214	194,207
Interest		7,286	7,286	-
Total		<u>140,500</u>	<u>140,500</u>	<u>194,207</u>
Expenditure on:				
Raising funds	4	65,613	65,613	22,309
Charitable activities	5	101,765	101,765	77,254
Total		<u>167,378</u>	<u>167,378</u>	<u>99,563</u>
Net gains/(losses) on investments		(28,000)	(28,000)	34,914
Net income		<u>(54,878)</u>	<u>(54,878)</u>	<u>129,558</u>
Net movement in funds		(54,878)	(54,878)	129,558
Reconciliation of funds:				
Total funds brought forward		2,100,222	2,100,222	1,970,664
Total funds carried forward		<u><u>2,045,344</u></u>	<u><u>2,045,344</u></u>	<u><u>2,100,222</u></u>

Dandia Charitable Trust
BALANCE SHEET

at 30 June 2024

Company No. 01974522	Notes	2024 £	2023 £
Fixed assets			
Investment Properties	9	1,587,000	1,615,000
Tangible Assets	10	25,742	-
		<u>1,612,742</u>	<u>1,615,000</u>
Current assets			
Debtors	11	3,973	10,405
Cash at bank and in hand		506,554	508,949
		<u>510,527</u>	<u>519,354</u>
Creditors: Amount falling due within one year	12	(77,925)	(34,132)
		<u>432,602</u>	<u>485,222</u>
Net current assets		432,602	485,222
Total assets less current liabilities		<u>2,045,344</u>	<u>2,100,222</u>
Total net assets		<u>2,045,344</u>	<u>2,100,222</u>
The funds of the charity			
Unrestricted funds	13		
General funds		2,045,344	2,100,222
		<u>2,045,344</u>	<u>2,100,222</u>
Total funds		<u>2,045,344</u>	<u>2,100,222</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2024 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26/11/2024

And signed on its behalf by:



G McIntyre
Director

for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Dandia Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

All funds held by the charity are unrestricted and can be used in accordance with the charitable objects at the discretion of the trustees.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Investment income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

Taxation

The charity is exempt from corporation tax on its charitable activities.

Investment property

The company's properties are held for long-term investment. Investment properties are accounted for as follows:

(i) Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net gains/(losses) on investments" in the Statement of Financial Activities

(ii) No depreciation is provided in respect of freehold and long leasehold investment properties.

Although the Companies Act would normally require the systematic annual depreciation of fixed assets, the directors believe that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view since the current value of investment properties and changes in that current value are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

Tangible Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life:-

- Fixtures and Furniture: 10 years

Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Company status

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

3 Income from investments	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Property Income	140,500	140,500	194,207
	<u>140,500</u>	<u>140,500</u>	<u>194,207</u>
4 Expenditure on raising funds	Unrestricted 2024 £	Total 2024 £	Total 2023 £
<i>Investment management Costs</i>			
Property income	24,952	24,952	8,170
Management charges	6,613	6,613	6,613
Solicitors fees	9,381	9,381	3,996
Other legal and professional costs	24,667	24,667	3,530
	<u>65,613</u>	<u>65,613</u>	<u>22,309</u>
5 Expenditure on charitable activities	Unrestricted 2024 £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>			
Grants paid	100,000	100,000	75,500
<i>Governance costs</i>			
Accountancy fees	1,200	1,200	1,150
Independent Examiner's fees	500	500	500
Bank charges	65	65	104
	<u>101,765</u>	<u>101,765</u>	<u>77,254</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

6 Analysis of grants

The charity undertakes its charitable activities through grant making and, during the year, has awarded the following grants, predominantly to child welfare charitable institutions, in furtherance of its charitable activities.

Grants to Institutions	Total 2024 £	Total 2023 £
Alstrom Syndrome UK Support Group	1,000	2,000
Ambition for Autism	1,000	3,000
Asthma Relief	3,000	-
Band	3,000	1,500
Become	1,500	1,500
Bliss	1,000	3,000
Brainwave	3,000	3,000
Brain Tumour Support	3,000	3,000
CCS Adoption	1,500	1,500
Cleavdon and District Foodbank	-	2,000
Young Lives V Cancer	6,000	6,000
Children's Hospice (South west)	6,000	6,000
Designability	6,000	-
Flamingo Chicks	3,000	-
Go Beyond (Previously Chicks)	2,500	2,000
Grief Encounter South West	3,000	3,000
Happy Days	2,000	2,000
Incredible Kids	3,000	-
Imperial Health Charity	1,000	2,000
In Hope (Bristol) Ltd (Crisis Centre Ministries Bristol)	-	2,000
Julia's House	6,000	2,000
Mentoring Plus	3,000	1,000
MyAware	2,000	3,000
Newlife	3,000	-
NSPKU	1,000	2,000
Partnership for Children	3,000	-
Pyjama Fairies	2,000	2,000
Love Russia	-	2,000
Scottys Little Soldiers	3,000	-
Shape	1,500	1,500
Silvwerwood School (previously St Nicholas School)	-	2,500
Snow Camp	2,000	2,000
Southmead Development Trust	3,000	2,000
Springboard	3,000	-
The Lullaby Trust	5,000	5,000
Together for Short Lives	3,000	-
Unseen	3,000	2,000
Wallace & Gromit	2,000	-
Whizz-Kidz	-	3,000
Young Carers at BPRCVS	1,000	2,000
Youth Adventure	3,000	-
	<u>100,000</u>	<u>75,500</u>

7 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

8 Staff costs

The average head count of employees during the year was nil (2023: nil) and staff costs and employee benefits for the reporting period were £nil (2023: £nil).

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

9 Investments

	Freehold Investment Property £	Total £
Cost or revaluation		
At 1 July 2023	1,615,000	1,615,000
Additions	-	-
Net gain/(loss) from fair value adjustments	(28,000)	(28,000)
	<u>1,587,000</u>	<u>1,587,000</u>
At 30 June 2024		
Net book values		
At 30 June 2024	<u>1,587,000</u>	<u>1,587,000</u>
At 30 June 2023	<u>1,615,000</u>	<u>1,615,000</u>

All investments shown above are held at valuation

Investment properties

The historical cost of the investment property as at 30 June 2024 was £1,142,727 (2023: £1,142,727).

The investment properties were revalued by professionally qualified (MRICS) surveyors at fair value as at 30 June 2024.

10 Tangible Fixed Assets

	Fixtures & Furniture £	Total £
Cost or revaluation		
At 1 July 2023	-	-
Additions	26,668	26,668
	<u>26,668</u>	<u>26,668</u>
At 30 June 2024		
Depreciation		
At 1 July 2023	-	-
Charge for the period	926	926
	<u>926</u>	<u>926</u>
At 30 June 2024		
Net book values		
At 30 June 2024	<u>25,742</u>	<u>25,742</u>
At 30 June 2023	<u>-</u>	<u>-</u>

11 Debtors

	2024 £	2023 £
Other debtors	506	86
Prepayments and accrued income	3,467	3,105
Other taxes and social security	-	7,214
	<u>3,973</u>	<u>10,405</u>

12 Creditors

	2024 £	2023 £
Other taxes and social security	11,275	-
Other creditors	18,496	7,151
Accruals and deferred income	48,154	26,981
	<u>77,925</u>	<u>34,132</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

13 Funds	At 1 July 2023	Incoming resources	Resources expended	Net gains /(losses)	As 30 June 2024
	£	£	£	£	£
Unrestricted funds:					
General	2,100,222	140,500	(167,378)	(28,000)	2,045,344
Total Funds	<u>2,100,222</u>	<u>140,500</u>	<u>(167,378)</u>	<u>(28,000)</u>	<u>2,045,344</u>

Unrestricted income funds include a fair value reserve of £444,273 (2023: £472,273) in relation to revaluation of the charity's investment properties.

14 Analysis of net assets between funds	Unrestricted Funds £	Total £
Investments	1,587,000	1,587,000
Tangible Fixed Assets	25,742	25,742
Net Current Assets	432,602	432,602
	<u>2,045,344</u>	<u>2,045,344</u>

15 Related party disclosures

There were no transactions with related parties during the year that require disclosure.

Dandia Charitable Trust
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2024

	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments			
from:			
Investment Income	133,214	133,214	194,207
Interest	7,286	7,286	-
Total income and endowments	<u>140,500</u>	<u>140,500</u>	<u>194,207</u>
Expenditure on:			
<i>Investment management costs</i>			
Property income	24,952	24,952	8,170
Management charges	6,613	6,613	6,613
Solicitors fees	9,381	9,381	3,996
Other legal and professional costs	24,667	24,667	3,530
Total of expenditure on raising funds	<u>65,613</u>	<u>65,613</u>	<u>22,309</u>
Expenditure on:			
<i>Charitable activities</i>			
Grants paid	100,000	100,000	75,500
	<u>100,000</u>	<u>100,000</u>	<u>75,500</u>
<i>Governance costs</i>			
Accountancy fees	1,200	1,200	1,150
Independent Examiner's fees	500	500	500
Bank Charges	65	65	104
	<u>1,765</u>	<u>1,765</u>	<u>1,754</u>
Total of expenditure on charitable activities	<u>101,765</u>	<u>101,765</u>	<u>77,254</u>
Total expenditure	<u>167,378</u>	<u>167,378</u>	<u>99,563</u>
Net gains on investments	(28,000)	(28,000)	34,914
Net income	<u>(54,878)</u>	<u>(54,878)</u>	<u>129,558</u>
Net movement in funds	<u>(54,878)</u>	<u>(54,878)</u>	<u>129,558</u>

DANDIA CHARITABLE TRUST

England & Wales - Charity number 293664

Accounts

Dandia Charitable Trust

Charity No. 293664

Company No. 01974522

Trustees' Report and Unaudited Accounts

30 June 2023

Dandia Charitable Trust
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Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 01974522

Charity No. 293664

Principal Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Registered Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. McIntyre

K. Whitten

Company Secretary

H. Bournier

Accountants

JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Objectives and Activities

Dandia was established for general charitable purposes. Although other causes are considered, in practice Dandia focuses on the support of charitable activities in the south west of England and on causes relating to the advancement or the education and welfare of children.

The charity does not hold any funds as a custodian trustee.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year and have satisfied themselves that the charity's aims are for the public benefit, as can be seen from this Report.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Achievements and Performance

In the year under consideration, grants of £75,500 (2021: £85,000) were made.

As with many charities in the current climate, the maintenance of secure investment income is perceived to be a challenge in the future.

The charity does not raise any monies from third parties and is engaged purely in grant-making in accordance with the policies outlined above.

Financial Review

The Statement of Financial Activities on page 6 shows the results for the year. The net movement in funds of the charity was £129,558 surplus (2022: £94,467 surplus).

The Balance Sheet on page 7 details the financial position of the charity and shows net assets of £2,100,222 (2022: £1,970,664).

During the year the Trust made donations totalling £75,500 (2022: £85,000) as detailed on page 11 of the financial statements, in accordance with the objectives of the Trust.

It is the policy of the Trust to retain a minimum of £75,500 (2022: £85,000) at any one time by way of reserves, representing one year's grant giving. At 30 June 2023, free reserves, represented by the charity's net current assets, amounted to £485,222 (2022: £457,664).

The investment policies are governed by the Trust's Memorandum and Articles of Association. The Directors have in the past made investments in property to provide a secure stream of income with the potential for increases in capital growth.

Plans for Future Periods

In the longer term the directors aim to ensure that the charity will have a sufficient endowment to enable it to apply the income thereof in such a way as to make a significant contribution towards the furtherance of charitable causes for the benefit of children, whilst maintaining and growing the value of its capital base.

Structure, Governance and Management

Dandia Charitable Trust is a company incorporated in England and Wales under the Companies Acts and limited by guarantee (company registration number 01974522). The company is a registered charity (charity registration number 293664) and is governed by its Memorandum and Articles of Association.

Its directors, who operate in a similar fashion to trustees of unincorporated charities, are elected by its members. The current directors are as set out above.

The charity does not employ any staff. Decisions of the charity are taken by the directors at board meetings.

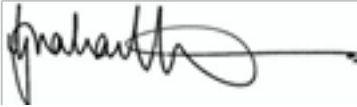
The directors have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to manage these risks.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustee's annual report was approved by the board of trustees on 13 December 2023: and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'G McIntyre', is written over a horizontal line. The signature is cursive and includes a long horizontal stroke extending to the right.

G McIntyre
Director

Dandia Charitable Trust
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Dandia Charitable Trust

I report to the charity trustees on my examination of the accounts of Dandia Charitable Trust for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

Jarrold Darby
ICAEW
JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Dandia Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Investment Income	3	194,207	194,207	157,937
Total		<u>194,207</u>	<u>194,207</u>	<u>157,937</u>
Expenditure on:				
Raising funds	4	22,309	22,309	3,594
Charitable activities	5	77,254	77,254	86,597
Total		<u>99,563</u>	<u>99,563</u>	<u>90,191</u>
Net gains/(losses) on investments		34,914	34,914	26,721
Net income		<u>129,558</u>	<u>129,558</u>	<u>94,467</u>
Net movement in funds		129,558	129,558	94,467
Reconciliation of funds:				
Total funds brought forward		1,970,664	1,970,664	1,876,197
Total funds carried forward		<u><u>2,100,222</u></u>	<u><u>2,100,222</u></u>	<u><u>1,970,664</u></u>

Dandia Charitable Trust
BALANCE SHEET

at 30 June 2023

Company No. 01974522	Notes	2023 £	2022 £
Fixed assets			
Investments	9	1,615,000	1,513,000
		<u>1,615,000</u>	<u>1,513,000</u>
Current assets			
Debtors	10	10,405	19,861
Cash at bank and in hand		508,949	488,094
		<u>519,354</u>	<u>507,955</u>
Creditors: Amount falling due within one year	11	(34,132)	(50,291)
Net current assets		<u>485,222</u>	<u>457,664</u>
Total assets less current liabilities		<u>2,100,222</u>	<u>1,970,664</u>
Total net assets		<u>2,100,222</u>	<u>1,970,664</u>
The funds of the charity			
Unrestricted funds	12		
General funds		2,100,222	1,970,664
Total funds		<u>2,100,222</u>	<u>1,970,664</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

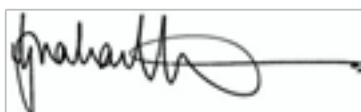
For the year ended 30 June 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 December 2023

And signed on its behalf by:



G McIntyre
Director

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Dandia Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

All funds held by the charity are unrestricted and can be used in accordance with the charitable objects at the discretion of the trustees.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Investment income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

Taxation

The charity is exempt from corporation tax on its charitable activities.

Investment property

The company's properties are held for long-term investment. Investment properties are accounted for as follows:

(i) Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net gains/(losses) on investments" in the Statement of Financial Activities

(ii) No depreciation is provided in respect of freehold and long leasehold investment properties.

Although the Companies Act would normally require the systematic annual depreciation of fixed assets, the directors believe that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view since the current value of investment properties and changes in that current value are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Company status

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

3 Income from investments	Unrestricted	Total	Total
	2023	2023	2022
	£	£	£
Property Income	194,207	194,207	157,937
	<u>194,207</u>	<u>194,207</u>	<u>157,937</u>
	<u><u>194,207</u></u>	<u><u>194,207</u></u>	<u><u>157,937</u></u>
4 Expenditure on raising funds	Unrestricted	Total	Total
	2023	2023	2022
	£	£	£
<i>Investment management Costs</i>			
Property income	7,800	7,800	(3,419)
Management charges	6,613	6,613	6,613
Solicitors fees	7,526	7,526	400
Other legal and professional costs	370	370	-
	<u>22,309</u>	<u>22,309</u>	<u>3,594</u>
	<u><u>22,309</u></u>	<u><u>22,309</u></u>	<u><u>3,594</u></u>
5 Expenditure on charitable activities	Unrestricted	Total	Total
	2023	2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants paid	75,500	75,500	85,000
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,150	1,150	1,000
Bank charges	104	104	97
	<u>77,254</u>	<u>77,254</u>	<u>86,597</u>
	<u><u>77,254</u></u>	<u><u>77,254</u></u>	<u><u>86,597</u></u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

6 Analysis of grants

The charity undertakes its charitable activities through grant making and, during the year, has awarded the following grants, predominantly to child welfare charitable institutions, in furtherance of its charitable activities.

Grants to Institutions	Total 2023 £	Total 2022 £
Action for Kids	-	1,500
Alstrom Syndrome UK Support Group	2,000	2,000
Ambition for Autism	3,000	3,000
Band	1,500	1,500
Become	1,500	1,500
Bliss	3,000	3,000
Brainwave	3,000	3,000
Brain Tumour Support	3,000	3,000
CCS Adoption	1,500	1,500
Cleavdon and District Foodbank	2,000	2,000
Young Lives V Cancer	6,000	6,000
Children's Hospice (South west)	6,000	6,000
Go Beyond (Previously Chicks)	2,000	2,000
Grief Encounter South West	3,000	3,000
Happy Days	2,000	2,000
Imperial Health Charity	2,000	2,000
In Hope (Bristol) Ltd (Crisis Centre Ministries Bristol)	2,000	2,000
Julia's House	2,000	2,000
Mentoring Plus	1,000	1,000
MyAware	3,000	3,000
National Deaf Childrens Society	-	3,000
NSPKU	2,000	2,000
Pieta House	-	2,000
Pyjama Fairies	2,000	2,000
Love Russia	2,000	2,000
Shape	1,500	1,500
Silvwerwood School (previously St Nicholas School)	2,500	2,500
Snow Camp	2,000	2,000
Southmead Development Trust	2,000	2,000
The Children's Trust (Tadworth)	-	3,000
The Lullaby Trust	5,000	5,000
Unseen	2,000	2,000
Whizz-Kidz	3,000	3,000
Young Carers at BPRCVS	2,000	2,000
	<u>75,500</u>	<u>85,000</u>

7 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

8 Staff costs

The average head count of employees during the year was nil (2022: nil) and staff costs and employee benefits for the reporting period were £nil (2022: £nil).

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

9 Investments

	Freehold Investment Property £	Total £
Cost or revaluation		
At 1 July 2022	1,513,000	1,513,000
Additions	67,086	67,086
Net gain from fair value adjustments	34,914	34,914
	<u>1,615,000</u>	<u>1,615,000</u>
At 30 June 2023	<u>1,615,000</u>	<u>1,615,000</u>
Net book values		
At 30 June 2023	1,615,000	1,615,000
At 30 June 2022	<u>1,513,000</u>	<u>1,513,000</u>
All investments shown above are held at valuation		

Investment properties

The historical cost of the investment property as at 30 June 2023 was £1,142,727 (2022: £1,075,641).
The investment properties were revalued by professionally qualified (MRICS) surveyors at fair value as at 30 June 2023.

10 Debtors

	2023 £	2022 £
Other debtors	86	17,498
Prepayments and accrued income	3,105	2,363
Other taxes and social security	7,214	-
	<u>10,405</u>	<u>19,861</u>

11 Creditors

	2023 £	2022 £
Other taxes and social security	-	8,578
Other creditors	7,151	6,716
Accruals and deferred income	26,981	34,997
	<u>34,132</u>	<u>50,291</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

12 Funds	At 1 July 2022	Incoming resources	Resources expended	Net gains /(losses)	As 30 June 2023
	£	£	£	£	£
Unrestricted funds:					
General	1,970,664	194,207	(99,563)	34,914	2,100,222
Total Funds	<u>1,970,664</u>	<u>194,207</u>	<u>(99,563)</u>	<u>34,914</u>	<u>2,100,222</u>

Unrestricted income funds include a fair value reserve of £472,273 (2022: £437,359) in relation to revaluation of the charity's investment properties.

13 Analysis of net assets between funds	Unrestricted Funds £	Total £
Investments	1,615,000	1,615,000
Net Current Assets	485,222	485,222
	<u>2,100,222</u>	<u>2,100,222</u>

14 Related party disclosures

There were no transactions with related parties during the year that require disclosure.

Dandia Charitable Trust
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2023

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments			
from:			
Investment Income	194,207	194,207	157,937
Total income and endowments	<u>194,207</u>	<u>194,207</u>	<u>157,937</u>
Expenditure on:			
<i>Investment management costs</i>			
Property income	7,800	7,800	(3,419)
Management charges	6,613	6,613	6,613
Solicitors fees	7,526	7,526	400
Other legal and professional costs	370	370	-
Total of expenditure on raising funds	<u>22,309</u>	<u>22,309</u>	<u>3,594</u>
Expenditure on:			
<i>Charitable activities</i>			
Grants paid	75,500	75,500	85,000
	<u>75,500</u>	<u>75,500</u>	<u>85,000</u>
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,150	1,150	1,000
Bank Charges	104	104	97
	<u>1,754</u>	<u>1,754</u>	<u>1,597</u>
Total of expenditure on charitable activities	<u>77,254</u>	<u>77,254</u>	<u>86,597</u>
Total expenditure	<u>99,563</u>	<u>99,563</u>	<u>90,191</u>
Net gains on investments	34,914	34,914	26,721
Net income	<u>129,558</u>	<u>129,558</u>	<u>94,467</u>
Net movement in funds	<u>129,558</u>	<u>129,558</u>	<u>94,467</u>

DANDIA CHARITABLE TRUST

England & Wales - Charity number 293664

Accounts

Dandia Charitable Trust

Charity No. 293664

Company No. 01974522

Trustees' Report and Unaudited Accounts

30 June 2022

Dandia Charitable Trust
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Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 01974522

Charity No. 293664

Principal Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Registered Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J.S. Stubbings (Resigned 30 March 2022)

G. McIntyre (Appointed 13 October 2022)

K. Whitten

Company Secretary

J.S. Stubbings (Resigned 30 March 2022)

H. Bourner (Appointed 13 October 2022)

Accountants

JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Objectives and Activities

Dandia was established for general charitable purposes. Although other causes are considered, in practice Dandia focuses on the support of charitable activities in the south west of England and on causes relating to the advancement or the education and welfare of children.

The charity does not hold any funds as a custodian trustee.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year and have satisfied themselves that the charity's aims are for the public benefit, as can be seen from this Report.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Achievements and Performance

In the year under consideration, grants of £85,000 (2021: £75,000) were made.

As with many charities in the current climate, the maintenance of secure investment income is perceived to be a challenge in the future.

The charity does not raise any monies from third parties and is engaged purely in grant-making in accordance with the policies outlined above.

Financial Review

The Statement of Financial Activities on page 6 shows the results for the year. The net movement in funds of the charity was £94,467 surplus (2021: £77,352 surplus).

The Balance Sheet on page 7 details the financial position of the charity and shows net assets of £1,970,664 (2021: £1,876,197).

During the year the Trust made donations totalling £85,000 (2021: £75,000) as detailed on page 11 of the financial statements, in accordance with the objectives of the Trust.

It is the policy of the Trust to retain a minimum of £85,000 (2021: £75,000) at any one time by way of reserves, representing one year's grant giving. At 30 June 2022, free reserves, represented by the charity's net current assets, amounted to £457,664

The investment policies are governed by the Trust's Memorandum and Articles of Association. The Directors have in the past made investments in property to provide a secure stream of income with the potential for increases in capital growth.

Plans for Future Periods

In the longer term the directors aim to ensure that the charity will have a sufficient endowment to enable it to apply the income thereof in such a way as to make a significant contribution towards the furtherance of charitable causes for the benefit of children, whilst maintaining and growing the value of its capital base.

Structure, Governance and Management

Dandia Charitable Trust is a company incorporated in England and Wales under the Companies Acts and limited by guarantee (company registration number 01974522). The company is a registered charity (charity registration number 293664) and is governed by its Memorandum and Articles of Association.

Its directors, who operate in a similar fashion to trustees of unincorporated charities, are elected by its members. The current directors are as set out above.

The present directors have been in office since inception and undergo training either through courses or functional experience. No arrangements have been made for the induction of new trustees.

The charity does not employ any staff. Decisions of the charity are taken by the directors at board meetings.

The directors have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to manage these risks.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustee's annual report was approved by the board of trustees on **08 December 2022** and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'G McIntyre', with a long horizontal flourish extending to the right.

G McIntyre
Director

Dandia Charitable Trust
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Dandia Charitable Trust

I report to the charity trustees on my examination of the accounts of Dandia Charitable Trust for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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



Jarrod Darby
ICAEW
JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Dandia Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:				
Investment Income	3	157,937	157,937	160,735
Total		<u>157,937</u>	<u>157,937</u>	<u>160,735</u>
Expenditure on:				
Raising funds	4	3,594	3,594	6,795
Charitable activities	5	86,597	86,597	76,588
Total		<u>90,191</u>	<u>90,191</u>	<u>83,383</u>
Net gains/(losses) on investments		26,721	26,721	-
Net income		<u>94,467</u>	<u>94,467</u>	<u>77,352</u>
Net movement in funds		94,467	94,467	77,352
Reconciliation of funds:				
Total funds brought forward		1,876,197	1,876,197	1,798,845
Total funds carried forward		<u><u>1,970,664</u></u>	<u><u>1,970,664</u></u>	<u><u>1,876,197</u></u>

Dandia Charitable Trust
BALANCE SHEET

at 30 June 2022

Company No. 01974522	Notes	2022 £	2021 £
Fixed assets			
Investments	9	1,513,000	1,486,279
		<u>1,513,000</u>	<u>1,486,279</u>
Current assets			
Debtors	10	19,861	8,988
Cash at bank and in hand		488,094	439,549
		<u>507,955</u>	<u>448,537</u>
Creditors: Amount falling due within one year	11	(50,291)	(58,619)
Net current assets		<u>457,664</u>	<u>389,918</u>
Total assets less current liabilities		<u>1,970,664</u>	<u>1,876,197</u>
Total net assets		<u>1,970,664</u>	<u>1,876,197</u>
The funds of the charity			
Unrestricted funds	12		
General funds		1,970,664	1,876,197
Total funds		<u>1,970,664</u>	<u>1,876,197</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on **08 December 2022**

And signed on its behalf by:



G McIntyre
Director

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Dandia Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

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(i) Investment properties are measured at fair value at each reporting date with changes in fair value recognised in "Net gains/(losses) on investments" in the Statement of Financial Activities

(ii) No depreciation is provided in respect of freehold and long leasehold investment properties.

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Dandia Charitable Trust
NOTES TO THE ACCOUNTS

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	£	£	£
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	<u>157,937</u>	<u>157,937</u>	<u>160,735</u>
4 Expenditure on raising funds	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
<i>Investment management Costs</i>			
Property income	(3,419)	(3,419)	(505)
Management charges	6,613	6,613	6,600
Solicitors fees	400	400	3,576
Other legal and professional costs	-	-	(2,876)
	<u>3,594</u>	<u>3,594</u>	<u>6,795</u>
5 Expenditure on charitable activities	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants paid	85,000	85,000	75,000
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,000	1,000	1,000
Bank charges	97	97	88
	<u>86,597</u>	<u>86,597</u>	<u>76,588</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

6 Analysis of grants

The charity undertakes its charitable activities through grant making and, during the year, has awarded the following grants, predominantly to child welfare charitable institutions, in furtherance of its charitable activities.

Grants to Institutions	Total 2022 £	Total 2021 £
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Ambition for Autism	3,000	3,000
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Brainwave	3,000	3,000
Brain Tumour Support	3,000	3,000
CCS Adoption	1,500	1,500
Cleavdon and District Foodbank	2,000	-
CLIC Sargent Bristol	6,000	6,000
Children's Hospice (South west)	6,000	6,000
Go Beyond (Previously Chicks)	2,000	2,000
Grief Encounter South West	3,000	3,000
Happy Days	2,000	2,000
Imperial Health Charity	2,000	2,000
In Hope (Bristol) Ltd (Crisis Centre Ministries Bristol)	2,000	2,000
Julia's House	2,000	-
Mentoring Plus	1,000	1,000
MyAware	3,000	3,000
National Deaf Childrens Society	3,000	3,000
NSPKU	2,000	2,000
Pieta House	2,000	2,000
Pyjama Fairies	2,000	-
Love Russia	2,000	-
Shape	1,500	1,500
Silvverwood School (previously St Nicholas School)	2,500	2,500
Snow Camp	2,000	2,000
Southmead Development Trust	2,000	-
The Children's Trust (Tadworth)	3,000	3,000
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Whizz-Kidz	3,000	3,000
Young Carers at BPRCVS	2,000	2,000
	<u>85,000</u>	<u>75,000</u>

7 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

8 Staff costs

The average head count of employees during the year was nil (2021: nil) and staff costs and employee benefits for the reporting period were £nil (2021: £nil).

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

9 Investments

	Freehold Investment Property £	Total £
Cost or revaluation		
At 1 July 2021	1,486,279	1,486,279
Net gain from fair value adjustments	26,721	26,721
	<u>1,513,000</u>	<u>1,513,000</u>
At 30 June 2022	<u>1,513,000</u>	<u>1,513,000</u>
Net book values		
At 30 June 2022	1,513,000	1,513,000
At 30 June 2021	1,486,279	1,486,279

All investments shown above are held at valuation

Investment properties

The historical cost of the investment property as at 30 June 2022 was £1,075,641 (2021: £1,075,641).

The investment properties were revalued by professionally qualified (MRICS) surveyors at fair value as at 30 June 2022.

10 Debtors

	2022 £	2021 £
Other debtors	17,498	6,585
Prepayments and accrued income	2,363	2,403
	<u>19,861</u>	<u>8,988</u>

11 Creditors

	2022 £	2021 £
Other taxes and social security	8,578	11,954
Other creditors	6,716	8,925
Accruals and deferred income	34,997	37,740
	<u>50,291</u>	<u>58,619</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

12 Funds	At 1 July 2021	Incoming resources	Resources expended	Net gains /(losses)	As 30 June 2022
	£	£	£	£	£
Unrestricted funds:					
General	1,876,197	157,937	(90,191)	26,721	1,970,664
Total Funds	1,876,197	157,937	(90,191)	26,721	1,970,664

Unrestricted income funds include a fair value reserve of £437,359 (2021: £410,638) in relation to revaluation of the charity's investment properties.

13 Analysis of net assets between funds	Unrestricted Funds £	Total £
Investments	1,513,000	1,513,000
Net Current Assets	457,664	457,664
	1,970,664	1,970,664

14 Related party disclosures

There were no transactions with related parties during the year that require disclosure.

Dandia Charitable Trust
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2022

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments			
from:			
Investment Income	157,937	157,937	160,735
Total income and endowments	<u>157,937</u>	<u>157,937</u>	<u>160,735</u>
Expenditure on:			
<i>Investment management costs</i>			
Property income	(3,419)	(3,419)	(505)
Management charges	6,613	6,613	6,600
Solicitors fees	400	400	700
Other legal and professional costs	-	-	-
Total of expenditure on raising funds	<u>3,594</u>	<u>3,594</u>	<u>6,795</u>
Expenditure on:			
<i>Charitable activities</i>			
Grants paid	85,000	85,000	75,000
	<u>85,000</u>	<u>85,000</u>	<u>75,000</u>
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,000	1,000	1,000
Bank Charges	97	97	88
	<u>1,597</u>	<u>1,597</u>	<u>1,588</u>
Total of expenditure on charitable activities	<u>86,597</u>	<u>86,597</u>	<u>76,588</u>
Total expenditure	<u>90,191</u>	<u>90,191</u>	<u>83,383</u>
Net gains on investments	26,721	26,721	-
Net income	<u>94,467</u>	<u>94,467</u>	<u>77,352</u>
Net movement in funds	<u>94,467</u>	<u>94,467</u>	<u>77,352</u>

DANDIA CHARITABLE TRUST

England & Wales - Charity number 293664

Accounts

Dandia Charitable Trust

Charity No. 293664

Company No. 01974522

Trustees' Report and Unaudited Accounts

30 June 2021

Dandia Charitable Trust
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Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 01974522

Charity No. 293664

Principal Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Registered Office

Vintry Building
Wine Street
Bristol
BS1 2BD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J.S. Stubbings

K. Whitten

Company Secretary

J.S. Stubbings

Accountants

JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Objectives and Activities

Dandia was established for general charitable purposes. Although other causes are considered, in practice Dandia focuses on the support of charitable activities in the south west of England and on causes relating to the advancement or the education and welfare of children.

The charity does not hold any funds as a custodian trustee.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities for the year and have satisfied themselves that the charity's aims are for the public benefit, as can be seen from

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Achievements and Performance

In the year under consideration, grants of £75,000 (2020: £75,000) were made.

As with many charities in the current climate, the maintenance of secure investment income is perceived to be a challenge in the future.

The charity does not raise any monies from third parties and is engaged purely in grant-making in accordance with the policies outlined above.

Financial Review

The Statement of Financial Activities on page 6 shows the results for the year. The net movement in funds of the charity was £77,352 surplus (2020: £48,362 surplus).

The Balance Sheet on page 7 details the financial position of the charity and shows net assets of £1,876,197 (2020: £1,798,845).

During the year the Trust made donations totalling £75,000 (2020: £75,000) as detailed on page 11 of the financial statements, in accordance with the objectives of the Trust.

It is the policy of the Trust to retain a minimum of £75,000 at any one time by way of reserves, representing one year's grant giving. At 30 June 2021, free reserves, represented by the charity's net current assets, amounted to £389,918.

The investment policies are governed by the Trust's Memorandum and Articles of Association. The Directors have in the past made investments in property to provide a secure stream of income with the potential for increases in capital growth.

Plans for Future Periods

In the longer term the directors aim to ensure that the charity will have a sufficient endowment to enable it to apply the income thereof in such a way as to make a significant contribution towards the furtherance of charitable causes for the benefit of children, whilst maintaining and growing the value of its capital base.

Structure, Governance and Management

Dandia Charitable Trust is a company incorporated in England and Wales under the Companies Acts and limited by guarantee (company registration number 01974522). The company is a registered charity (charity registration number 293664) and is governed by its Memorandum and Articles of Association.

Its directors, who operate in a similar fashion to trustees of unincorporated charities, are elected by its members. The current directors are as set out above.

The present directors have been in office since inception and undergo training either through courses or functional experience. No arrangements have been made for the induction of new trustees.

The charity does not employ any staff. Decisions of the charity are taken by the directors at board meetings.

The directors have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be made so that necessary steps can be taken to manage these risks.

Dandia Charitable Trust
TRUSTEES ANNUAL REPORT

Structure, Governance and Management (continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustee's annual report was approved by the board of trustees on 6 August 2021 and signed on behalf of the board by:



J.S. Stubbings
Company Secretary

Dandia Charitable Trust
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Dandia Charitable Trust

I report to the charity trustees on my examination of the accounts of Dandia Charitable Trust for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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



Jarrod Darby
ICAEW
JD Accountancy Practice Limited
18 Florence Park
Westbury Park
Bristol
BS6 7LP

Dandia Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2021

	Notes	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:				
Investment Income	3	160,735	160,735	140,545
Total		<u>160,735</u>	<u>160,735</u>	<u>140,545</u>
Expenditure on:				
Raising funds	4	6,795	6,795	15,591
Charitable activities	5	76,588	76,588	76,592
Total		<u>83,383</u>	<u>83,383</u>	<u>92,183</u>
Net gains on investments			-	-
Net income		<u>77,352</u>	<u>77,352</u>	<u>48,362</u>
Net movement in funds		77,352	77,352	48,362
Reconciliation of funds:				
Total funds brought forward		<u>1,798,845</u>	<u>1,798,845</u>	<u>1,750,483</u>
Total funds carried forward		<u><u>1,876,197</u></u>	<u><u>1,876,197</u></u>	<u><u>1,798,845</u></u>

Dandia Charitable Trust
BALANCE SHEET

at 30 June 2021

Company No. 01974522	Notes	2021 £	2020 £
Fixed assets			
Investments	9	1,486,279	1,486,279
		<u>1,486,279</u>	<u>1,486,279</u>
Current assets			
Debtors	10	8,988	31,028
Cash at bank and in hand		439,549	343,376
		<u>448,537</u>	<u>374,404</u>
Creditors: Amount falling due within one year	11	(58,619)	(61,838)
Net current assets		<u>389,918</u>	<u>312,566</u>
Total assets less current liabilities		<u>1,876,197</u>	<u>1,798,845</u>
Total net assets		<u>1,876,197</u>	<u>1,798,845</u>
The funds of the charity			
Unrestricted funds	12		
General funds		1,876,197	1,798,845
Total funds		<u>1,876,197</u>	<u>1,798,845</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2021 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 6 August 2021

And signed on its behalf by:



J.S. Stubbings
Trustee

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

for the year ended 30 June 2021

1 Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

Dandia Charitable Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

All funds held by the charity are unrestricted and can be used in accordance with the charitable objects at the discretion of the trustees.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. Investment income is recognised when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

The company's properties are held for long-term investment. Investment properties are accounted for as follows:

(i) Investment properties are revalued annually and the aggregate surplus or deficit is transferred to revaluation reserves.

(ii) No depreciation is provided in respect of freehold and long leasehold investment properties.

Although the Companies Act would normally require the systematic annual depreciation of fixed assets, the directors believe that this policy of not providing depreciation is necessary in order for the accounts to give a true and fair view since the current value of investment properties and changes in that current value are of prime importance rather than a calculation of systematic annual depreciation. Depreciation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Company status

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1.

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

3 Income from investments	Unrestricted	Total	Total
	2021	2021	2020
	£	£	£
Property Income	160,735	160,735	140,545
	<u>160,735</u>	<u>160,735</u>	<u>140,545</u>
	<u><u>160,735</u></u>	<u><u>160,735</u></u>	<u><u>140,545</u></u>
4 Expenditure on raising funds	Unrestricted	Total	Total
	2021	2021	2020
	£	£	£
<i>Investment management Costs</i>			
Property income	(505)	(505)	(2,020)
Management charges	6,600	6,600	6,600
Solicitors fees	700	700	3,576
Other legal and professional costs	-	-	7,435
	<u>6,795</u>	<u>6,795</u>	<u>15,591</u>
	<u><u>6,795</u></u>	<u><u>6,795</u></u>	<u><u>15,591</u></u>
5 Expenditure on charitable activities	Unrestricted	Total	Total
	2021	2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants paid	75,000	75,000	75,000
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,000	1,000	1,008
Bank charges	88	88	84
	<u>76,588</u>	<u>76,588</u>	<u>76,592</u>
	<u><u>76,588</u></u>	<u><u>76,588</u></u>	<u><u>76,592</u></u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

6 Analysis of grants

The charity undertakes its charitable activities through grant making and, during the year, has awarded the following grants, predominantly to child welfare charitable institutions, in furtherance of its charitable activities.

Grants to Institutions	Total 2021 £	Total 2020 £
Action for Kids	1,500	1,500
Alstrom Syndrome UK Support Group	2,000	2,000
Ambition for Autism	3,000	3,000
Band	1,500	1,500
Become	1,500	1,500
Bliss	3,000	3,000
Brainwave	3,000	3,000
Brain Tumour Support	3,000	3,000
CCS Adoption	1,500	1,500
CLIC Sargent Bristol	6,000	6,000
Children's Hospice (South west)	6,000	6,000
Go Beyond (Previously Chicks)	2,000	2,000
Grief Encounter South West	3,000	3,000
Happy Days	2,000	2,000
Imperial Health Charity	2,000	2,000
In Hope (Bristol) Ltd (Crisis Centre Ministries Bristol)	2,000	2,000
Mentoring Plus	1,000	1,000
MyAware	3,000	3,000
National Deaf Childrens Society	3,000	3,000
NSPKU	2,000	2,000
Pieta House	2,000	2,000
Shape	1,500	1,500
Snow Camp	2,000	2,000
St Nicholas School Appeal	2,500	2,500
The Children's Trust (Tadworth)	3,000	3,000
The Lullaby Trust	5,000	5,000
Unseen	2,000	2,000
Whizz-Kidz	3,000	3,000
Young Carers at BPRCVS	2,000	2,000
	75,000	75,000
	75,000	75,000

7 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

8 Staff costs

The average head count of employees during the year was nil (2020: nil) and staff costs and employee benefits for the reporting period were £nil (2020: £nil).

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

9 Investments

	Freehold Investment Property £	Total £
Cost or revaluation At 1 July 2020	1,486,279	1,486,279
At 30 June 2021	<u>1,486,279</u>	<u>1,486,279</u>
Net book values At 30 June 2021	<u>1,486,279</u>	<u>1,486,279</u>
At 30 June 2020	<u>1,486,279</u>	<u>1,486,279</u>

All investments shown above are held at valuation

Investment properties

The historical cost of the investment property as at 30 June 2021 was £1,075,641 (2020: £1,075,641).
 UK investment properties were revalued by the directors at fair value as at 30 June 2021.

10 Debtors

	2021 £	2020 £
Other debtors	6,585	28,625
Prepayments and accrued income	2,403	2,403
	<u>8,988</u>	<u>31,028</u>

11 Creditors

	2021 £	2020 £
Other taxes and social security	11,954	12,945
Other creditors	8,925	10,027
Accruals and deferred income	37,740	38,866
	<u>58,619</u>	<u>61,838</u>

Dandia Charitable Trust
NOTES TO THE ACCOUNTS

12 Investments	At 1 July 2020	Incoming resources <small>(including other gains/losses)</small>	Resources expended	As 30 June 2021
	£	£	£	£
Unrestricted funds:				
General	1,798,845	160,735	(83,383)	1,876,197
Total Funds	<u>1,798,845</u>	<u>160,735</u>	<u>(83,383)</u>	<u>1,876,197</u>

Unrestricted income funds include a revaluation reserve of £410,638 (2020: £410,638) in relation to revaluation of the charity's investment properties.

13 Analysis of net assets between funds	Unrestricted Funds	Total
	£	£
Investments	1,486,279	1,486,279
Net Current Assets	389,918	389,918
	<u>1,876,197</u>	<u>1,876,197</u>

14 Related party disclosures

There were no transactions with related parties during the year that require disclosure.

Dandia Charitable Trust
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 June 2021

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:			
Investment Income	160,735	160,735	140,545
Total income and endowments	<u>160,735</u>	<u>160,735</u>	<u>140,545</u>
Expenditure on:			
<i>Investment management costs</i>			
Property income	(505)	(505)	(2,020)
Management charges	6,600	6,600	6,600
Solicitors fees	700	700	3,576
Other legal and professional costs	-	-	7,435
Total of expenditure on raising funds	<u>6,795</u>	<u>6,795</u>	<u>15,591</u>
Expenditure on:			
<i>Charitable activities</i>			
Grants paid	75,000	75,000	75,000
	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<i>Governance costs</i>			
Accountancy fees	500	500	500
Independent Examiner's fees	1,000	1,000	1,008
Bank Charges	88	88	84
	<u>1,588</u>	<u>1,588</u>	<u>1,592</u>
Total of expenditure on charitable activities	<u>76,588</u>	<u>76,588</u>	<u>76,592</u>
Total expenditure	<u>83,383</u>	<u>83,383</u>	<u>92,183</u>
Net gains on investments	-	-	-
Net income	<u>77,352</u>	<u>77,352</u>	<u>48,362</u>
Net movement in funds	<u>77,352</u>	<u>77,352</u>	<u>48,362</u>