

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**SUKYO MAHIKARI**

**CHARITY REGISTRATION No: 298721**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

# **SUKYO MAHIKARI**

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# SUKYO MAHIKARI

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY NUMBER</b>	298721
<b>DATE OF REGISTRATION</b>	7th February 1988
<b>START OF FINANCIAL YEAR</b>	1st April 2020
<b>END OF FINANCIAL YEAR</b>	31st March 2021
<b>TRUSTEES AS AT 31ST MARCH 2021</b>	Simon Bailey Sidney Chang Virginia Fox Stephen Choo Lamia Tully Vui Hau Yuen (Appointed 17 <sup>th</sup> May 2021)

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

<b>LEGAL STATUS</b>	Unincorporated Charity
<b>GOVERNING INSTRUMENT</b>	Trust Deed Dated 7th February 1988
<b>OBJECTS</b>	To advance religion in accordance with the teaching and practice of Sukyo Mahikari
<b>REGISTERED ADDRESS</b>	London Mahikari Centre 20 Suffolk Road South Norwood London SE25 6EG
<b>PRIMARY BANKERS</b>	Barclays Bank plc Croydon Branch 1 Northend Croydon Surrey CR9 1SX
<b>SOLICITORS</b>	Peter Kingshill & Co 7 Liverpool Terrace Worthing West Sussex BN11 1TA
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Sukyo Mahikari on the accounts for the year ended 31st March 2021 set out on pages 7 to 15.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

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

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 25th January 2022

# **SUKYO MAHIKARI**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31ST MARCH 2021**

The Trustees of Sukyo Mahikari have pleasure in submitting their Annual Report and Accounts for the year 1st April 2020 to 31st March 2021.

#### **Objectives of Sukyo Mahikari**

Sukyo Mahikari is a charity that exists for the advancement of world peace and the happiness of mankind, for the worship of God, Creator of the universe, and to guide humanity in the establishment of a universal civilisation based on a synthesis of religion and science.

#### **Attendance & Membership**

The activities of the charity have been undertaken to meet the objectives of the charity and for the benefit of its members and the wider community.

Due to the severe restrictions of Covid 19, the Trustees decided to close our official Centres in South Norwood, Oxford and Reading from 20th March 2020. Risk Assessments were carried out and the appropriate changes were made to comply with Government guidelines on hygiene and safe social distancing before reopening the South Norwood Centre to members and visitors from 4th July 2020. Visits to the Centre was by appointments only and all visitors were required to follow strict hygiene practices supervised by staff members. The other official centres in Oxford and Reading were reopened in February 2021 with the same emphasis on compliance with hygiene and safe distancing guidelines.

With the Covid 19 restrictions, the Trustees and staff members worked tirelessly to implement regular communications with members through emails, newsletters, telephone calls and group online meetings to support members in their practice and to promote dialogue and maintain contact in these testing times. In addition, members were encouraged to deepen their understanding of the Divine Principles and the practice of the Art of True Light through these online meetings and spiritual guidance given by ministers.

Monthly ceremonies at the South Norwood Centre resumed in September 2020 with restricted numbers and strict adherence to Government guidelines on hygiene and social distancing in addition to the installation of new ventilation equipment to improve air circulation in the building. A Primary Courses was held in September 2020 with restricted participations and resulted in five new members.

Since May 2020, a member of the trustees has participated in Faith Action, the Places of Worship Taskforce sponsored by the Ministry of Housing, Communities and Local Government with the following remit:

"The goal of the taskforce is to develop a plan to enable the phased and safe reopening of places of worship when the evidence shows it is the right time to do so". In addition to their role on the taskforce, Faith Action have been asked to make use of their national network of faith-based and community organisations to gather additional input for government consideration on the challenges the priorities of different faith groups and strengthen the capacity of faith-based organisations to respond to the impact of the pandemic.'

With the Covid 19 restrictions on travel there were no physical participation of activities by members in either Luxembourg or Japan during the year. Similarly, the popular Youth Camp in the UK was also cancelled.

Despite the economic hardship faced by everyone, the level of donations received from members were maintained and the Trustees wished to extend their deep appreciation to all members for their support in a challenging year.

#### **Association Internationale Sukyo Mahikari**

Our organisation is a member of the Association Sukyo Mahikari Europe-Afrique A.S.B.L, and the trustees attended several online meetings of the association throughout the year. Members from the UK also participated in special interest group seminars held in the UK and other countries through online seminars for scholars and businesspeople.

In view of the challenging times due to Covid 19, the Trustees increased their financial donations to the Association Sukyo Mahikari Europe-Afrique A.S.B.L to support their activities in the region.

## SUKYO MAHIKARI

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### Trustees' Responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 11 January 2022 .....

Signed on their behalf by Trustee .....  .....

Printed Name: Stephen Choo

# SUKYO MAHIKARI

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations & Legacies	3a	166,014	-	-	166,014	161,785
Activities for Generating Funds	3b	11,178	-	-	11,178	12,009
Investment Income	3c	485	-	-	485	1,544
<b>TOTAL INCOME</b>		<b>177,677</b>	<b>-</b>	<b>-</b>	<b>177,677</b>	<b>175,338</b>
<b>EXPENDITURE ON:</b>						
Charitable Activities	4a	188,188	-	-	188,188	179,564
Governance Costs	4b	850	-	-	850	750
<b>TOTAL EXPENDITURE</b>		<b>189,038</b>	<b>-</b>	<b>-</b>	<b>189,038</b>	<b>180,314</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,361)</b>	<b>-</b>	<b>-</b>	<b>(11,361)</b>	<b>(4,976)</b>
Total Funds Brought Forward		384,392	-	35,000	419,392	424,368
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>373,031</b>	<b>-</b>	<b>35,000</b>	<b>408,031</b>	<b>419,392</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

# SUKYO MAHIKARI

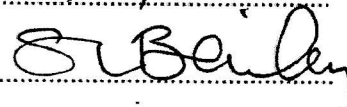
## BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
<b>Fixed Assets</b>						
Tangible Assets	2	91,720	-	-	91,720	93,706
<b>Current Assets</b>						
Stock		2,222	-	-	2,222	487
Cash at Bank and in Hand	7	223,356	-	35,000	258,356	278,725
Debtors & Prepayments	8	84,960	-	-	84,960	94,233
<b>Total Current Assets</b>		<b>310,538</b>	<b>-</b>	<b>35,000</b>	<b>345,538</b>	<b>373,445</b>
<b>Creditors: amounts falling due within one year</b>	9	29,227	-	-	29,227	47,759
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>281,311</b>	<b>-</b>	<b>35,000</b>	<b>316,311</b>	<b>325,686</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>373,031</b>	<b>-</b>	<b>35,000</b>	<b>408,031</b>	<b>419,392</b>
<b>Creditors: Long Term Liabilities</b>	10	-	-	-	-	-
<b>NET ASSETS/(LIABILITIES)</b>		<b>373,031</b>	<b>-</b>	<b>35,000</b>	<b>408,031</b>	<b>419,392</b>
<b>Funds of the Charity</b>						
General Funds		373,031	-	-	373,031	384,392
Designated Funds	5	-	-	-	-	-
Restricted Funds	6	-	-	35,000	35,000	35,000
<b>Total Funds</b>		<b>373,031</b>	<b>-</b>	<b>35,000</b>	<b>408,031</b>	<b>419,392</b>

Approved by the Trustees on .....

11/01/2022

Signed on their behalf by Trustee .....

Printed Names:

Stephen Choo

Simon Bailey



# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### **Donations and Membership Fees**

Donations and membership fees are made to the Regional Centre in Luxembourg and the International HQ in Takayama, Japan. These Centres provide support for the activities in England and Wales through teachers and training material, and members in England and Wales pay regular visits to these other Centres.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

##### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

##### **Investment Income**

This is included in the accounts when receivable.

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 1. ACCOUNTING POLICIES (continued)

#### Expenditure and Liabilities

##### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

##### Unrestricted Funds

Unrestricted funds can be used for the general objectives of the charity. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### Restricted Funds

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of a special appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Designated Funds

Designated Funds are funds set aside by the trustees from the unrestricted general funds which have been ring fenced for particular purposes or projects.

##### Stock

Stock consists of item purchased in order to generate profits to further the Charity's objects. Stock represents the unsold reading materials purchased from Japan and are valued at the lower of costs or net realisable value.

##### Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Land & Buildings	2% - Straight Line Basis
Property Refurbishment	10% - Straight Line Basis
Furniture & Equipment	25% - Straight Line Basis

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 2. TANGIBLE FIXED ASSETS

		Land & Buildings £	Furniture & Equipment £	TOTAL 2020/21 £
Cost	01-Apr-20	206,862	42,023	248,885
Additions		-	7,403	7,403
Cost at	31-Mar-21	206,862	49,426	256,288
Depreciation	01-Apr-20	118,058	37,121	155,179
Charge		5,884	3,505	9,389
Depreciation at	31-Mar-21	123,942	40,626	164,568
Net Book Value	31-Mar-21	82,920	8,800	91,720
Net Book Value	31-Mar-20	88,804	4,902	93,706

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None

31st March 2020 : None

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 3. INCOME AND ENDOWMENTS

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations &amp; Legacies</b>						
Gifts & Donations		166,014	-	-	166,014	161,785
		<b>166,014</b>	<b>-</b>	<b>-</b>	<b>166,014</b>	<b>161,785</b>
<b>b) Activities for Generating Funds</b>						
Publication Sales		11,178	-	-	11,178	12,009
		<b>11,178</b>	<b>-</b>	<b>-</b>	<b>11,178</b>	<b>12,009</b>
<b>c) Investment Income</b>						
Bank Interest		485	-	-	485	1,544
		<b>485</b>	<b>-</b>	<b>-</b>	<b>485</b>	<b>1,544</b>

### 4. EXPENDITURE ON:

	Notes	Unrestricted Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Charitable Activities</b>						
Depreciation Expenses		9,389	-	-	9,389	7,920
Gifts & Donations		45,890	-	-	45,890	20,578
Insurance Costs		2,673	-	-	2,673	2,005
Printing, Postage & Stationery		7,820	-	-	7,820	9,954
Rent & Rates		6,806	-	-	6,806	8,364
Repairs & Maintenance		2,551	-	-	2,551	2,033
Staff Costs		104,377	-	-	104,377	108,437
Sundry Expenses		535	-	-	535	219
Telephone Costs		3,339	-	-	3,339	1,901
Travel & Subsistence		2,063	-	-	2,063	14,668
Utility Costs		2,745	-	-	2,745	3,485
		<b>188,188</b>	<b>-</b>	<b>-</b>	<b>188,188</b>	<b>179,564</b>
<b>b) Governance Costs</b>						
Independent Examiner's Fee	9	850	-	-	850	750
		<b>850</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>750</b>

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 5. DESIGNATED FUNDS

The Charity held no Designated Funds during this or the previous financial year.

### 6. RESTRICTED FUNDS

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Endowment Fund	35,000	-	-	-	35,000
	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
Endowment Fund	35,000	-	-	-	35,000
	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

Restricted Funds represents an initial endowment from our European HQ to establish Sukyo Mahikari.

The Restricted Funds held are wholly represented by the Charity's cash reserves.

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	223,356	-	35,000	258,356	278,725
	<b>223,356</b>	<b>-</b>	<b>35,000</b>	<b>258,356</b>	<b>278,725</b>

### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid Tax Recoverable	79,290	-	-	79,290	86,800
Sundry Debtors	5,670	-	-	5,670	7,433
	<b>84,960</b>	<b>-</b>	<b>-</b>	<b>84,960</b>	<b>94,233</b>

### 9. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiner's Fee	850	-	-	850	1,500
Sundry Creditors	28,377	-	-	28,377	46,259
	<b>29,227</b>	<b>-</b>	<b>-</b>	<b>29,227</b>	<b>47,759</b>

### 10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

### 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tangible Fixed Assets	91,720	-	-	91,720	93,706
Net Current Assets	281,311	-	35,000	316,311	325,686
Long Term Liabilities	-	-	-	-	-
<b>TOTAL FUNDS</b>	<b>373,031</b>	<b>-</b>	<b>35,000</b>	<b>408,031</b>	<b>419,392</b>

# SUKYO MAHIKARI

## NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 12. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages and Salaries	92,024	98,557
Employer's National Insurance Costs	4,991	6,434
Pension Contributions	7,362	3,446
	<b>104,377</b>	<b>108,437</b>

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Activities in furtherance of organisation's objects	3	3

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000. (2019/20:None)

### 13. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

The only payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year (2019/20:None).

No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2019/20:None).

### 14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

### 15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

### 16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should