

Annual Report 2023/24

Balkan Underdogs

SC045210

Office of the Scottish Charity Regulator

OSCR	Trustees' Annual Report for the period						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	From 1	12	2023	To	30	11	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Balkan Underdogs
SC045210
36 Robsland Avenue
South Ayrshire
Scotland
Postcode KA7 2RW

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Convenor		
2		Company Secretary		
3		Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO constitution

Trustee recruitment and appointment

Recruitment via active search of volunteers working for the charity and appointed at the AGM as per the Constitution. Candidates complete a full application which is considered by the Board.

Objectives and activities

Charitable purposes

To advance; 1. Animal Welfare especially within the problem areas and put into place a lifeline offering help/care/advice & shelter for animals. 2. Education within the community as to the benefits of neutering & spaying their animals 3. To promote; Animal Welfare & Education by advancement of education within the community via our volunteers & public media to encourage and promote the need for neutering & spaying their animals and responsible care 4. To relieve Animal suffering & over population of street dogs & hi-light their cause. To help offer a lifeline to those struggling to cope within their own communities.

Summary of the main activities in relation to these objects

Balkan Underdogs works with volunteers in Serbia to rescue and rehome stray dogs and cats. We operate 3 broad programmes:

- Rescue and rehome
- Spay and Neuter
- Work to improve conditions in pounds in Serbia

2**APPENDIX 1****Achievements and performance****Summary of the main achievements of the charity during the financial period**

During the year we were able to rehome 160 dogs which was a decrease on the previous year. We continued to develop good working relationships with our Serbian rescuers and have now got a stable network of volunteers committed to working with us. Our spay and neuter programme funded operations on 358 dogs and 207 cats during the year. This is a significant part of our work to try to reduce the number of street dogs /cats in Serbia. The charity is operated by a number of unpaid volunteers – there are no paid staff or volunteer expenses which enables donations and other income to be devoted to the purposes of the charity. As in 22/23 our team of volunteers has seen new members join, offering significant support to the already established team. Through social media we have been able to continue to raise the profile of Balkan Underdogs and its charitable work. We have continued to build on our foster network and encourage experienced dog owners to come on board, offering much appreciated foster homes to our dogs and cats. The fostering process continued to prove its worth over the year with the vast majority of our fosters spending on average only a few months in foster homes before securing a forever home. We have also appointed team members to specifically follow up adoptions in 6 and 12 monthly intervals to demonstrate our commitment to all animals we bring to the UK. Again, Trustees could not make an annual inspection trip to Serbia during the year but have plans to return in 2025/26 to have a closer look at the facilities and conditions available to our animals that are being held in various locations.

Financial review

Brief statement of the charity's policy on reserves

Our policy is to have 3 months monthly expenditure in our accounts but due to the need to ensure cash flow we do not hold reserves in a specific account as yet however the trustees are working towards this over time.

Details of any deficit

None

Donated facilities and services (if any)

None

Other optional information

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)	<div></div>	
Full name(s)		
Position (e.g. Chair)		Treasurer
Date	28/8/25	

Balkan Underdogs			SC045210	
Annual accounts for the period				
Period start date	1/12/2023	To		30/11/2024

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other trading activities

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense -VAT

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Guidance	Unrestricted funds	Restricted income funds	Endowment funds	Prior year funds	
	Total funds				
	£ F01	£ F02	£ F03	£ F04	£ F05
S01	321,632	3,335	-	324,967	
S02	29,054	-	-	29,054	
S03	15,481	274	-	15,755	
S04	298	91		389	
S05	-	-	-	0	
S06		-	-	0	
S07	366,465	3,700	-	370,165	
S08	9,259	-	-	9,259	
S09	337,097	15,332	-	352,429	
S10		-	-	0	
S11	5,235	333	-	5,568	
S12	351,591	15,665	-	367,256	
S13	14,874	-11,965	-	2,909	
S14	-	-	-	-	
S15	14,874	-11,965	-	2,909	

Extraordinary items**Transfers between funds****Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds**Reconciliation of funds:**

Total funds brought forward

Total funds carried forward

S16	-	-	-	0	
S17	-	-15,285	15285	0	
S18	-	-	-	-	
S19	-	-	-	-	
S20	-411	3,320	-	2,909	-
S21	79,081	3,815		82,896	
S22	78,670	7,135	-	85,805	

Section B Balance sheet

Guidance Notes

Fixed assets

Intangible assets (Note 15)

Tangible assets (Note 14)

Heritage assets (Note 16)

Investments (Note 17)

Total fixed assets**Current assets**

Stocks (Note 18)

Debtors (Note 19)

Investments (Note 17.4)

Cash at bank and in hand (Note 24)

Total current assets

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	0	0	0	0	-
B06	-	-	-	-	-
B07	64,586	-	-	64,586	61975
B08	-	-	-	-	-
B09	24,853	7,135	-	31,988	22,562
B10	89,439	7,135	-	96,574	84,537

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

B11	10,811	0	-	0	1641
-----	--------	---	---	---	------

Net current assets/(liabilities)

B12	78,670	7,135	-	96,574	82,896
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Total assets less current liabilities

B13	78,670	7,135	-	96,574	82,896
-----	--------	-------	---	--------	--------

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

B14	0	0	-	-	-
B15		0	-	0	0

Provisions for liabilities

Total net assets or liabilities

B16	78,670	7,135	-	85,805	82,896
-----	--------	-------	---	--------	--------

Funds of the Charity

Endowment funds (Note 27)

B17	-		-	-
-----	---	--	---	---

Restricted income funds (Note 27)

B18	.	7,135	7,135	3,815
-----	---	-------	-------	-------

Unrestricted funds

B19	78,670	-	78,670	79,081
-----	--------	---	--------	--------

Revaluation reserve

B20			-	
-----	--	--	---	--

Total funds

B21	78,670	7,135	-	85,805	82,896
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Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
		8/28/2025

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by the charity.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with

The accounts have been prepared in accordance with

- and with*



the Statement of Recommended Practice (SORP) applicable in the UK for charities

- and with*



the Financial Reporting Standards (FRS) applicable in the UK

- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;

not a

Disclosure of any uncertainties that make the going concern assumption doubtful;

not a

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not a

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policy

Yes*



No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides information; and

(iii) the amount of the adjustment for each line affected in the presented and the aggregate amount of the adjustment relating to the presented, 3.44 FRS 102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting

Yes*	<input type="checkbox"/>	no changes
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;

(ii) the effect of the change on income and expense or assets , period; and

(iii) where practicable, the effect of the change in one or more

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47

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

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction; and

(iii) the amount of the correction at the beginning of the earliest period presented.

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Section C

Notes to the accounts

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

n/a

Reconciliation of funds per previous GAAP to funds determined under FRS 102

Previous period net income/(expenditure) as restated

Section C**Notes to the accounts****(cont)****Note 2 Accounting policies****2.2 INCOME**

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

Recognition of income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes

☒

Yes

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes

☐
Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes

☐
Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy

Yes

☐

	executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<div></div>
Government grants	The charity has received government grants in the reporting period	Yes <div></div>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <div><input checked="" type="checkbox"/></div>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <div></div>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <div></div>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <div></div>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <div></div>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <div></div>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <div></div>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <div></div>

	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	
Support costs	The charity has incurred expenditure on support costs.	Yes	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resource certainty.

Support costs have been allocated between governance costs and other support.

Yes

Yes

Yes

Yes

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Yes

Yes

Yes

Governance and support costs

Grants with performance conditions

Grants payable without performance conditions

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources by the time spent and other costs by their usage.

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 provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for

Redundancy cost
Deferred income

The charity made no redundancy payments during the reporting period.

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

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts
A liability is measured on recognition at its historical cost and then subsequently

N/a no credi

Provisions for liabilities

Basic financial instruments

2.4 ASSETS

Tangible fixed assets for use by charity

Intangible fixed assets

Heritage assets

measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No

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

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

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

et Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

value Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

Yes No N/a

		<input checked="" type="checkbox"/>
--	--	-------------------------------------

ontract.

They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value. This method is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.
Goods or services provided as part of a charitable activity are measured at net realisable based on the service potential provided by the charity.
Work in progress is valued at cost less any foreseeable loss that is likely to occur on the completion of the work.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes



Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes

Yes

They are valued at fair value except where they qualify as basic financial instruments.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	257,115	3,335	-	260,450	282,712
	Gift Aid	64,517		-	64,517	61,112
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other			-		
Total		321,632	3,335	-	324,967	343,824
Charitable activities:		-	-	-	-	-
	Fundraising	15,481	274	-	15,755	18,744
		-	-	-	-	-
	Other		-	-		-
Total		15,481	274	-	15,755	18,744
Other trading activities:		-	-	-	-	-
	trading activity	29,054		-	29,054	29,064
		-	-	-	-	-
	Other	-	-	-	-	-
Total		29,054		-	29,054	29,064
Income from investments:	Interest income	298	91	-	389	293
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-

Other	-	-	-	-	-
Total	298	91	-	389	293

Separate material item of income:

		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	366,465	3700	-	370,165	391,925

Other:

Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	0	0	-	0	0

TOTAL INCOME

366,465	3,700	-	370,165	391,925
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Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

specific donations and a proportion of gift aid are allocated to our spay and neuter campaign which is a restricted activity

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year amounts)
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Section C

Notes to the accounts

(cont)

Note 4

Analysis of receipts of government grants

This year
£

Description	
	-
	-
	-
	-
Total	-

Government grant 1

Government grant 2

Government grant 3

Other

Last year
£

Description	
	-
	-
	-
	-
Total	-

Government grant 1

Government grant 2

Government grant 3

Other

This year	Last year

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C

Notes to the accounts

(cont)

Note 5 Donated goods, facilities and services

	This year £	Last year
Seconded staff	-	
Use of property	-	
Other	-	
	This year	Last year

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Section C

Notes to the accounts

(cont)

This y

**income
funds**

Expenditure on raising funds:

Incurring seeking donations	7480	-	-	-	-	7480	
Incurring seeking legacies		-	-	-	-	-	
Incurring seeking grants	-	-	-	-			

Operating membership schemes and social lotteries		-	-	-			
Staging fundraising events	-	-	-	-			
Fundraising agents	-	-	-	-			
Operating charity shops	-	-	-	-			
Operating a trading company undertaking non-charitable trading activity	-	-	-	-			
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	
Database development costs	-	-	-	-	-	-	
Other trading activities	1780	-	-	-		1780	
Investment management costs:	-	-	-	-			
Portfolio management costs	-	-	-	-	-	-	
Cost of obtaining investment advice	-	-	-	-	-	-	
Investment administration costs	-	-	-	-	-	-	
Intellectual property licencing costs	-	-	-	-	-	-	
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	
	-	-	-	-	-	-	
Total expenditure on raising funds	9260	0	-	-	-	9260	

Expenditure on charitable activities:

Rescue and rehome	249,476					249,476	
Spay and neuter	3,515	15,332				18,847	
Transport	84,106	-	-			84,106	
Total expenditure on charitable activities	337,097	15,332				352,429	

Separate material item of expense

			-	-		-	
Bank Charges	5457	333				5790	
		-	-	-	-	-	
Total Other	5457	333				5790	
		-	-	-		-	
		-	-	-		-	
		-	-	-		-	
other	-	-	-		-	-	
Total other expenditure	0	0				0	
TOTAL EXPENDITURE	351,814	15,665	-			367,479	

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year						
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Sup
	£	£	£	£	£	£	
Rescue and rehome	249,476			249,476	265,712	-	
spay and neuter	18,847			18,847	10,035	-	
Transport	84,106			84,106	85,886		
Total	352,429	-		352,429	361,633	-	

Section C

Notes to the accounts

(cont)

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

This year
£

Last year
£

Description

Extraordinary item 1

[illegible]

Extraordinary item 2

Extraordinary item 3

Extraordinary item 4

Total extraordinary items

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as agent, the income should be reported in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	
		£	£	£	£	£	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
Total		-	-	-	-	-	

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods and services, please complete this note. If there are no balances outstanding between any participating members, please state 'None'.

Description/name of party	Balance held at period end	
	This year	
	£	
	-	

	-	
	-	
	-	
	-	
Total	-	

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	
	£	£	£	£	£	
Governance	-	-	-	-	-	

	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C

Notes to the accounts

Note 10

Details of certain items of expenditure

10.1 Fees for examination of the accounts

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

Independent examiner's fees

Assurance services other than audit or independent examination

This year £	
-	
-	

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

none incurred

-	

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

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

Last year:

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

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

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

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

This year	Last year
£	£
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

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

Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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

This year	Last year
£	£
-	-

11.4 Redundancy payments

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

This year	Last year
£	£
-	-

Total amount of payment

--	--

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

This year	Last year
£	£
-	-

The extent of redundancy funding at the balance sheet date

--	--

Please state the accounting policy for any redundancy or termination payments

Section C Notes to the accounts (cont)

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

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

This year	Last year
£	£
-	-

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between

--	--

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

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

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

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined provide details

Section C	Notes to the accounts	(cont)
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Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities u

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	
			£	
Activity or project 1	-	-	-	
Activity or project 2	-	-	-	
Activity or project 3	-	-	-	
Activity or project 4	-	-	-	
Total	-	-	-	

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	<i>Please provide details below</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	

Total grants to institutions in reporting period	
Other unanalysed grants	
TOTAL GRANTS PAID	

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	
Activity or project 1	-	-	-	
Activity or project 2	-	-	-	
Activity or project 3	-	-	-	
Activity or project 4	-	-	-	
Total	-	-	-	

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details
No	Provide details below

Names of institution	Purpose	

<i>Total grants to institutions in reporting period</i>		
<i>Other unanalysed grants</i>		
TOTAL GRANTS PAID		

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

Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £
At the beginning of the year	-	-	-	-
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB
----------------	---	----------	----------	----------

**** Rate**

--	--	--	--

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

14.4 Impairment

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

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

14.5 Revaluation

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

This year

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

-

14.6 Other disclosures

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

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

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

This year
£

-

-

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

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate percentage annual deduction.

Section C

Notes to the accounts

(cont)

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

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

Last year:

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

15.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

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

This year	La

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for lia

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

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

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

Section C

Notes to the accounts

(cont)

Note 16

Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year	

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

16.3 Depreciation and impairments

****Basis**

**** Rate**

At beginning of the year

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Disposals

Depreciation

Impairment

Transfers*

At end of year

16.4 Net book value

Net book value at the beginning of the year

-	-	-	-	-
-	-	-	-	-

Net book value at the end of the year

16.5 Impairment

This year

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

Last year

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

16.6 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £
Carrying amount at the beginning of the period	-	-
Additions	-	-
Disposals	-	-
Depreciation/impairment	-	-
Revaluation	-	-
Carrying amount at the end of period	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

This year	

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
--	------	------	------	------	------

	£	£	£	£	£
Purchases Group A Group B Group C Other					
Donations Group A Group B Group C Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment	-	-	-	-	-
Group A Group B Group C Other	-				
Total charge for impairment	-				
Disposals					
Group A - carrying amount Group B - carrying amount Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

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

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	
Carrying (fair) value at beginning of period	-	-	-	-	-	
Add: additions to investments during period*	-	-	-	-	-	
Less: disposals at carrying value	-	-	-	-	-	
Less: impairments	-	-	-	-	-	
Add: Reversal of impairments	-	-	-	-	-	
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	
Carrying (fair) value at end of year	-	-	-	-	-	

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

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market estimate of fair value.

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

This year:

Analysis of investments

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

Last year:

Analysis of investments

Fair value at year end	Cost less impairment
£	£
-	-

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

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

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

This year	

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

--	--

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

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	
£	
-	
-	
-	
-	
-	
-	

17.5 Guarantees

This year	Last year

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

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year Amounts payable after more than 1 year Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Description	
Total	
Description	

<i>Total</i>	

This year	

This year	

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

Note 18 **Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Other trading activities:

Opening

Stock		Donated goods		Work in progress
For distribution	For resale	For distribution	For resale	
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Opening
 Added in period Expensed
 in period Impaired
 Closing

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Other:
 Opening
 Added in period
 Expensed in period
 Impaired
 Closing
 Total this year
 Total previous year

18.2 Please specify the carrying amount of any
 stocks pledged as security for liabilities

This year	Last year
£	£

Section C

Notes to the accounts

(cont)

Note 19 Debtors and prepayments
 Please complete this note if the charity has any debtors or prepayments.

Total

This year	Last year
£	£
	-
2,845	3854
61741	58121
64,586	61975

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

Other debtors

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

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
10,881	1641	-	-
-	-	-	-
	-	-	-
-	-	-	-
-	-	-	-
10,881	1641	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

This year £	Last year £
	-
	-
-	-
-	-

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

Section C

Notes to the accounts

(cont)

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability that is not met by other provisions.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £
Balance at the start of the reporting period	-
Amounts added in current period	-
Amounts charged against the provision in the current period	-
Unused amounts reversed during the period	-
Balance at the end of the reporting period	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

This year	

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--	--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--	--

Section C**Notes to the accounts****(cont)****Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

This year	Last year

Section C	Notes to the accounts	(cont)
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Note 24	Cash at bank and in hand
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This year £	Last year £
-	-
-	-
31,766	22,562
	-
31,766	22,562

Short term cash investments (less than 3 months maturity date)

Cash at bank and on hand

Other

Total

Section C	Notes to the accounts	(cont)
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Note 25 Fair value of assets and liabilities

	This year	L
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		
Section C	Notes to the accounts	(cont)

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but befo

This year

Last year

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

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

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the c*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £
General funds	U	for general use in the running of the charity	79,081	366,465
spay and neuter fund	R	programme	3,815	3,700

			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<i>Other funds</i>	N/a	N/a	-	-
Total Funds			82,896	370,165

Section C	Notes to the accounts	(cont)
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Note 27	Charity funds (cont)
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27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £
General funds	U	for general use in the running of the charity	63,702
spay and neuter fund	R	programme	3,815
			-
			-
			-

			-
			-
			-
			-
			-
<i>Other funds</i>	N/a	N/a	-
Total Funds			67,517

Section C	Notes to the accounts	(cont)
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Note 27	Charity funds (cont)
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27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
--	---	--------

Between unrestricted and restricted funds	transfer is nominal apportionment of gift aid and donations from main account to restricted account to ensure restricted account balances and are correct	15285
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	transfer was from restricted to unrestricted in respect of payments made from the unrestricted fund in relation to restricted fund activity.	7330
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

--	--	--

Last year

Planned use	Purpose of the designation	Amount

CC17a (Excel)

96

8/26/2022

Section C	Notes to the accounts	(cont)
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Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or

--

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration the charity or any institution or company connected with it.

	Legal authority (eg order, governing document)	Amounts paid or benefit value
--	--	-------------------------------

Name of trustee		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£	£	£	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration the charity or any institution or company connected with it.

		Amounts paid or benefit value
--	--	-------------------------------

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	
	£	
Travel	-	
Subsistence	-	
Accommodation	-	
Other (please specify):	-	
	-	
TOTAL	-	

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad d
			£	£	

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

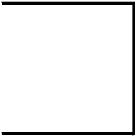
Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	
			£	£	£	

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (or settlement).

--

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		



ds

343824
29064
18744
293
-
391,925

9,391
361,633
5,522
376,546

15379
-
15379

-
-

-
-
15,379
67,517
82,896

s

ration

y all charities .

n items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

accordance with:

ed Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting and Republic of Ireland (FRS 102) issued on 16 July 2014

rd applicable in the United Kingdom and Republic of Ireland (FRS 102)

12.*

NO

ns that cast significant doubt on the charity's ability to continue as a going concern, please
ropriate:

pplicable, the charity is considered a going concern.

pplicable

pplicable

ies adopted are those outlined in note { }.

	No changes in accounting polices from previous year
<i>des more reliable and more relevant</i>	n/a
<i>current period, each prior period g to periods before those</i>	n/a

g period (3.46 FRS 102 SORP).

--

<i>and liabilities for the current</i>	
<i>future periods.</i>	

FRS 102 SORP).

--

--	--

<i>it of the correction for each account</i>	
<i>st prior period presented in the</i>	

8/26/2022

ll are applicable.

ICE

--

3/2022



No	N/a
No	N/a
	⊗
No	N/a
No	N/a
	⊗
No	N/a

	<input type="checkbox"/>
--	--------------------------

No N/a

	<input type="checkbox"/>
--	--------------------------

No N/a

--	--

No N/a

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

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

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

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

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

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

	<input type="checkbox"/>
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No	N/a
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	<input type="checkbox"/>
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No	N/a
----	-----

	<input type="checkbox"/>
--	--------------------------

No	N/a
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--	--

No	N/a
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--	--

No	N/a
----	-----

	<input type="checkbox"/>
--	--------------------------

No	N/a
----	-----

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

<input type="checkbox"/>

<input type="checkbox"/>

is and the amount of the obligation can be measured with reasonable

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

No



N/a

No



N/a

No



N/a

No



N/a

No



N/a



ice.
ources, eg allocating property costs by floor areas, or per capita, staff
s are only recognised in the SoFA once the recipient of the grant has
or the full funding obligation must be recognised.

tors

N/a	
-----	--

y items of stock.

No	N/a
No	N/a
	✕
No	N/a
	✕

Note 6		Analysis of expenditure	
Year	Endowment funds	Last year	
		Restricted	

Total funds
£

	-	8353
	-	-
		-

	-
	-
	-
	-
	-
	-
-	-
-	-
-	-
-	-
	1038
	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	9391

-	265,712
-	10,035
-	85,886
-	361,633

-	
-	5522
-	
-	5522

-	
-	
-	-
-	-
-	
-	376,546

Last year	
Support Costs	Total last year
£	£
-	265,712
-	10,035
	85,886
-	361,633

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	Charity name	Balkan Underdogs						
	Registered charity number	SC045210						
	Period start date	Day	Month	Year	to	Day	Month	Year
		1	December	2023		30	November	2024
	Set out on pages	(
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement		<p>I, Hana Bruins, FCCA – Fellow Chartered Certified Accountant, have reviewed the accompanying accounts, statements, reports, income, expenditure and VAT declaration supporting paperwork of the fore mentioned charity for the financial year ending 30th November 2023. As charity exceeded £250,000 limit for receipts and payments, these accounts were prepared according to OSCR guidance to produce accounts using an accruals approach.</p> <p>Based on my review of the submitted Treasurer's report, FRS 102 template, expenditure, payments summaries, and income reports, I have not become aware of any material misstatements or inconsistencies in the presented documents that would cause me to believe that the Treasurer's report and the supporting documents do not present true and fair view.</p>						
Signed:							Date:	28/8/2024
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose