

The Berea Trust Limited			Charity No (if any)	SC22258	
Annual accounts for the period					
Period start date	01/01/2025	To	Period end date	31/12/2025	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	21,741	-	-	21,741	51,700
Charitable activities	S02	139,821	-	-	139,821	95,891
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	35	-	-	35	131
Total	S07	161,597	-	-	161,597	147,722
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	158,857	-	-	158,857	153,706
Separate material item of expense	S10	-	-	-	-	-
Other	S11	1,200	-	-	1,200	1,200
Total	S12	160,057	-	-	160,057	154,906
Net income/(expenditure) before investment gains/(losses)						
	S13	1,540	-	-	1,540	- 7,184
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	1,540	-	-	1,540	- 7,184
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	1,540	-	-	1,540	- 7,184
Reconciliation of funds:						
Total funds brought forward	S21	87,533	-	-	87,533	-
Total funds carried forward	S22	89,073	-	-	89,073	- 7,184

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	77,893	-	-	77,893	84,057
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	77,893	-	-	77,893	84,057
Current assets						
Stocks (Note 18)	B06	150	-	-	150	150
Debtors (Note 19)	B07	4,850	-	-	4,850	22,639
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	26,390	-	-	26,390	1,218
Total current assets	B10	31,390	-	-	31,390	24,007
Creditors: amounts falling due within one year (Note 20)	B11	38,282	-	-	38,282	38,603
Net current assets/(liabilities)	B12	- 6,892	-	-	- 6,892	- 14,596
Total assets less current liabilities	B13	71,001	-	-	71,001	69,461
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	71,001	-	-	71,001	69,461
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	71,001	-	-	71,001	69,461
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	71,001	-	-	71,001	69,461

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

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

☒

* -Tick as appropriate

1.2 Going concern

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

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

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

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.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

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 more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

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

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

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

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Legacies	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). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐
Yes	No	N/a						
☐	☒	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
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. 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
			✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
		✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	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.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓		
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓		
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	No	N/a
		✓		
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	No	N/a
		✓		
		Yes	No	N/a

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

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

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	21,741	-	-	21,741	24,906
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	22,430
	Total	21,741	-	-	21,741	47,336
Charitable activities:		139,821	-	-	139,821	91,545
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	139,821	-	-	139,821	91,545
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	35	-	-	35	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	35	-	-	35	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
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	-	-	-	-	-
TOTAL INCOME		161,597	-	-	161,597	138,881

Other information:

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

Where any endowment fund is converted into income in the reporting 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)

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

Tax advisory fees

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

This year £	Last year £
400	400
800	800

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	47,047	44,413
Social security costs	-	-
Pension costs (defined contribution scheme)	800	789
Other employee benefits	-	-
Total staff costs	47,847	45,202

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

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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

TRUE

Band	Number of employees
£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

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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	3	3
Governance	-	-
Other	-	-
Total	3	3

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

--

Please state the legal authority or reason for making the payment

--

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

--

11.4 Redundancy payments

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

Total amount of payment

--

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

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

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Section C	Notes to the accounts	(cont)
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Note 14 **Tangible fixed assets**
Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	50,374	-	-	384,642	435,016
Additions	-	-	-		-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	50,374	-	-	384,642	435,016

14.2 Depreciation and impairments

**Basis	SL	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	2%			15%		
At beginning of the year	21,154	-	-	329,805	350,959	
Disposals	-	-	-	-	-	
Depreciation		-	-		-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	21,154	-	-	329,805	350,959	

14.3 Net book value

Net book value at the beginning of the year	29,220	-	-	54,837	84,057
Net book value at the end of the year	29,220	-	-	54,837	84,057

14.4 Impairment

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

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14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

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.

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.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	150	-	-	-
<i>Added in period</i>	-	5,388	-	-	-
<i>Expensed in period</i>	-	5,388	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	150	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

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

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Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
5,226	22,639
5,226	22,639

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	37,458	34,359	-	-
Taxation and social security	-	-	-	-
Other creditors	1,200	4,244	-	-
Total	38,658	38,603	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	34,359	21,573
Amounts added in current period	37,458	34,359
Amounts released to income from previous periods	- 34,359	- 21,573
Balance at the end of the reporting period	37,458	34,359

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
26,390	1,218
-	-
26,390	1,218

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 such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			
		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. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last 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, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

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	Amounts written off during reporting period
			£	£	£	£

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.

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

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Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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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.