

Charity registration number: 1183680

5th Gospel Christians

Annual Report and Financial Statements

for the period from 3 June 2019 to 31 December 2019

5th Gospel Christians

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5th Gospel Christians

Reference and Administrative Details

Trustees	Della Shenton MA Judy Ring Sarah Prime MA
Principal Office	4 York Villas Babbacombe Road Torquay Devon TQ1 3SJ
Charity Registration Number	1183680
Independent Examiner	Wortham Jaques Limited Chartered Accountants and Charity Advisors 130a High Street Crediton Devon EX17 3LQ

5th Gospel Christians

Trustees' Report for the first period of registration 3 June 2019 - 31 December 2019

Charity Name: 5th Gospel Christians

Other names by which charity is known: 5GC

Charity Registration Number: 1183680

Website: www.5gc.org

A. Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To advance the Christian religion for the benefit of the public in such ways as the trustees consider appropriate by relieving need, hardship and distress amongst Christian persons and their families and dependents (in particular, but without limitation, those in the Latin Patriarchate of Jerusalem including Palestine, Israel, Jordan and Cyprus) who have become displaced persons or refugees from their countries of origin or domicile by reason of hostilities or religious persecution, oppression or discrimination or other like causes.

Additional details of objectives and activities

Policies on Grant Making and other Assistance to Refugees

A key policy of the charity is direct engagement with the beneficiaries by visits, email and telephone and to link parishes and individuals with parishes and charitable organisations in the Latin Patriarchate of Jerusalem.

Hard copies and a database of families supported by the charity are kept in a secure office; confidential personal information is also electronically stored in accordance with GDPR regulations and the Charity's Privacy Policy. The core document for each refugee is registration as a UNHCR Asylum Seeker in transit for re-settlement in a third country. Files are updated as new families arrive and archived when families obtain visas and leave.

Financial distributions for basic sustenance are made to each family of the community on a per capita basis. Assistance with rent and food boxes for a family are given per household as several families share accommodation.

Assistance for chronic medical conditions is given where major medical charities cannot offer support, also consultant's fees are paid when, in their discretion, the trustees feel it necessary.

Assistance for mental health and parenting is given to the refugees both in workshops and individually, with professional psychological support.

Equitable Policies for grant-making and assistance are safeguarded by keeping trustees and advisors in close touch with the needs of the communities in Jordan, Palestine and Israel.

B. Structure, Governance and Management

Type of governing document: Constitution

How the charity is constituted: CIO

Trustee and Council selection: persons with the expertise to fulfill the aims and objectives of the charity

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The charity trustees

Sarah Prime	Chair	3 Jun – 31 Dec 2020
Della Shenton	Secretary	3 Jun – 31 Dec 2020
Judy Ring	Treasurer	3 Jun – 31 Dec 2020

Council of Advisors

Dr Derek Indoe	Psychology	3 Jun – 31 Dec 2020
Roberta Indoe	Physiotherapy	3 Jun – 31 Dec 2020
Rev Gilmour McDermott	Chaplain	3 Jun – 31 Dec 2020
Clare Simpson	Marketing	3 Jun – 31 Dec 2020
Michael Wood	Education	3 Jun – 31 Dec 2020
Elizabeth Wood	Education	3 Jun – 31 Dec 2020

Partner in Jordan

Salaam Kikhwa	Management	3 Jun – 31 Dec 2020
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The Charity and first half-year June – December 2019

In January 2019 the trustees (above) resolved to apply for the registration of a new charity to address the medium and long-term needs of Iraqi Christian refugees in Jordan and the Christians of Jordan, Palestine and Israel. The charity would develop the engagement and work of the previous six years supporting Jordanian parishes and Iraqi refugees, and continue working with established charitable organisations to alleviate the distress of Christians in Israel and Palestine. Registration with the Charity Commission was granted on 3 June 2019.

Administration: the charity was strengthened by the specialised experience of the Advisory Council who also gave moral, spiritual and financial support. In Jordan the charity implemented its policy of direct engagement by appointing an Iraqi colleague as a Partner to manage administration. When he left for Australia, an Iraqi team continued to assist with administration and provide information and advice on the needs of the refugee community.

Meetings: since January 2019 the business of the charity has been conducted by email and in electronic meetings. Decisions were made by consensus and in writing.

Two trustees worked together in Jordan in the Spring and met every six weeks in the UK. The trustee field-worker spent five separate months of the year in Jordan, Palestine and Israel. Close contact was maintained with the Advisory Council throughout, and four members of the Advisory Council made working visits to Jordan for significant periods in 2019. Several benefactors made week-long visits to the refugees in Jordan.

Contribution made by volunteers: all the charity's officers and personnel are volunteers, and currently fund most of their travel and expenses in order to contribute to the setting up and establishment of the charity. The offices, facilities and equipment are provided free of charge by trustees. UK parishes and donors raising funds for the charity are all volunteers.

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Risk to the charity: trustees are concerned that one trustee with the contacts, experience and skills is doing most of the administration of the charity, together with field work. The trustees intend to support the trustee and protect the charity by inviting four new trustees, expanding the Advisory Council and taking on administrative assistance in 2020.

C. Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to public benefit and that funds were used in accordance with the charity's aims.

The focus of 2019: to assist the refugee community of more than 100 Christian Iraqi families in Jordan in transit for re-settlement, the Latin parish of St John the Baptist in Madaba, and to support the Bethlehem home for abandoned children and orphans with disabilities.

Easter: a financial distribution was made to all the refugee families in Madaba for food and accommodation. Significant donations were also made to the Latin Parish in Madaba and to the children's home in Bethlehem.

Adult Education: English language classes for the Iraqi refugees were provided during the year, including English courses for True Beginners and adult Elementary conversation and communication classes. Eight students were individually sponsored for a year's course at the Cambridge TESOL School in Madaba.

Sporting: activities for young children were held in the summer, and all the Iraqi school-children were supported to attend the three-week summer camp of the Latin Parish.

Emergency medical assistance: Funds were donated by a special appeal. Funds for ongoing chronic medical needs were provided from the restricted Medical fund.

School children: In the Autumn of 2019, the charity funded all Iraqi children needing support for school registration, books and uniforms, so that every child could be in school in 2019-2020.

Advocacy: Following the approach by a refugee family in July 2019 asking for help with translation and advocacy, the charity began an extended study of the history of religious persecution, justice and human rights with reference to Iraqi refugees now in transit. It is hoped that this study and similar studies will provide valuable information and direction to contribute to public awareness, and provide assistance for the mental and physical stability of refugees.

D. Summary of the main achievements and performance of the charity in relation to those purposes for the public benefit identified in the accounts, and identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Social investment

The focus mission of the charity is the relief of hardship and distress, with the long-term direction to assist people through education, vocational training and mental well-being to optimise the quality of their lives and the opportunities available to them.

Genuine financial hardship: this was alleviated when funds allowed. Both chronic and acute medical needs were supported wherever possible.

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Trustees' Report for the first period of registration 3 June 2019 - 31 December 2019

Mental health and well-being: through workshops and talks, new perspectives were introduced to adult refugees as attainable goals within their grasp.

English: courses for adults underlined the social and psychological benefits of student-led learning and in creating an environment in which to gain new skills.

Physical activities: the children were supported in the summer holiday with swimming lessons and the parish summer camp. Recreational events boosted morale for families, for example, a day out, a communal meal or a party.

School attendance: the charity supported 62 Iraqi children to register at the Latin Christian school for the new academic year 2019-20, and cleared the outstanding debts of a Jordanian pupil.

Diary of main achievements and performance

Feb – Mar 2019 while awaiting registration, an urgent need for help arose when a refugee diagnosed with advanced prostate cancer required complex surgery if he were to survive beyond a few months. The major charities could not help. Funds for surgery were raised quickly through parishes and individuals already known to the trustees. The surgery was successful; the family was offered a visa, and following extensive radiotherapy, is now settling into life in Australia.

Mar 2019 sponsors on pilgrimage accompanied by two trustees, met their students and learned that the clinic of a major charity was refusing medical care due to a shortfall in funding. Sponsors also found that children were not in school for the same reason. The trustees and sponsors investigated both issues and they were successfully resolved a few weeks later.

Jun 2019 The charity distributed funds for basic needs for all 103 families in the community. 16 students completed the 2018-19 Cambridge course at three levels, all gaining certificates and three successfully passed the Cambridge CEFR examinations at the British Council in Amman. However, the alert was raised by their teacher that the Iraqis required specific training in listening and conversation skills. A communicative course was set up in the Autumn for the Cambridge students.

Mental well-being. A trustee accompanied the charity's two medical Advisors on a 10-day visit to Jordan to further assess and advise on mental health needs and a programme of workshops. The visit was followed up in November. Two meetings were held in June, alongside private sessions and family visits. The meetings led immediately to an outdoor activities programme for the young children to include parents, and plans were initiated for future workshops.

Jul 2019 the charity funded a pilot swimming project, organised by the mothers of eight young children; four of whom demonstrated behavioural disturbance of concern to their parents. Following the success of the pilot, 32 children between 7-11 were offered an intensive swimming course for a month. All learned to swim, benefitting from physical exercise and a break from their cramped living conditions with nowhere to play.

The charity sponsored over 50 children for the three-week summer camp run by the Latin parish.

Sep 2019 A trustee accompanied the charity's two Advisors on education for a week's visit to Jordan to assess the educational and other needs of the refugees and the parish. Their UK parish is linked with the Madaba Latin parish and primary school, in addition to supporting the Iraqi refugees.

Students for the 2019-20 academic year began their studies at the Cambridge language school. Eight students were funded by individual sponsors. Two have since left for Australia and one for Germany.

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Nov – Dec Australia. Research was undertaken for the charity by a trustee during the course of a family visit. The objective was to meet and assess how the Iraqis who had all been granted humanitarian visas were adapting to their new life, and how the charity might most usefully prepare people for re-settlement. Meetings on asylum, immigration and settlement included support agencies and a Migration lawyer. The research revealed the essential need to arrive in Australia with at least communicative English and IT, together with the skills and personal attributes to move on from the Government benefits system and migrant colonies in order to find employment, adapt and integrate successfully.

E. Financial Review

Policy on Reserves: As a new and small charity, the Trustees consider £1,000 sufficient to keep in reserves.

Principal Sources of funds: from parishes and individuals responding to local fundraising appeals.

Donations to cover the set-up costs of the charity were given by a trustee, without any conditions attached.

Expenditure: the charity's expenditure has been entirely to support the key objectives of the charity.

The annual report was approved by the trustees of the charity on 21 July 2020 and signed on its behalf by:

.....
Della Shenton MA
Trustee

5th Gospel Christians

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21 July 2020 and signed on its behalf by:

.....
Della Shenton MA
Trustee

5th Gospel Christians

Independent Examiner's Report to the trustees of 5th Gospel Christians

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of 5th Gospel Christians you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 5th Gospel Christians's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of 5th Gospel Christians as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Charlotte Gibbs BFP ACA
Wortham Jaques Limited
Chartered Accountants and Charity Advisors

130a High Street
Crediton
Devon
EX17 3LQ

28 July 2020

5th Gospel Christians

Statement of Financial Activities for the Period from 3 June 2019 to 31 December 2019

	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2019 £
Income and Endowments from:				
Donations and legacies		9,428	13,558	22,986
Expenditure on:				
Charitable activities		<u>(7,669)</u>	<u>(12,618)</u>	<u>(20,287)</u>
Total expenditure		<u>(7,669)</u>	<u>(12,618)</u>	<u>(20,287)</u>
Net income		<u>1,759</u>	<u>940</u>	<u>2,699</u>
Net movement in funds		<u>1,759</u>	<u>940</u>	<u>2,699</u>
Reconciliation of funds				
Total funds carried forward	12	<u><u>1,759</u></u>	<u><u>940</u></u>	<u><u>2,699</u></u>

All of the charity's activities derive from continuing operations during the above period.

5th Gospel Christians
(Registration number: 1183680)
Balance Sheet as at 31 December 2019

	Note	31 December 2019 £
Current assets		
Debtors	9	1,598
Cash at bank and in hand	10	<u>2,061</u>
		3,659
Creditors: Amounts falling due within one year	11	<u>(960)</u>
Net assets		<u><u>2,699</u></u>
Funds of the charity:		
Restricted income funds		
Restricted funds		940
Unrestricted income funds		
Unrestricted funds		<u>1,759</u>
Total funds	12	<u><u>2,699</u></u>

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 21 July 2020 and signed on their behalf by:

.....
Della Shenton MA
Trustee

5th Gospel Christians

Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

5th Gospel Christians meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	Straight line over 4 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		Restricted	Total
	Designated	General	funds	31 December
	£	£	£	2019
				£
Donations and legacies;				
Donations from individuals	3,275	3,098	10,701	17,074
Donations from community groups	-	1,457	2,857	4,314
Gift aid reclaimed	-	1,598	-	1,598
	<u>3,275</u>	<u>6,153</u>	<u>13,558</u>	<u>22,986</u>

3 Expenditure on charitable activities

		Unrestricted funds		Restricted	Total
	Note	Designated	General	funds	31 December
		£	£	£	2019
					£
Providing relief to refugees		3,258	1,291	12,618	17,167
Governance costs		-	3,120	-	3,120
		<u>3,258</u>	<u>4,411</u>	<u>12,618</u>	<u>20,287</u>

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

£4,411 of the above expenditure was attributable to unrestricted funds and £15,876 to restricted funds.

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 31 December 2019 £
Independent examiner fees		
Examination of the financial statements	720	720
Other fees paid to examiners	240	240
Legal fees	2,160	2,160
	<u>3,120</u>	<u>3,120</u>

5 Net incoming/outgoing resources

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £8,438 for the year.

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

7 Independent examiner's remuneration

	3 June 2019 to 31 December 2019 £
Examination of the financial statements	<u>720</u>
Other fees to examiners	
All other services	<u><u>240</u></u>

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	31 December 2019 £
Accrued income	1,598

10 Cash and cash equivalents

	31 December 2019 £
Cash at bank	2,061

11 Creditors: amounts falling due within one year

	31 December 2019 £
Accruals	960

12 Funds

	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted			
<i>General</i>			
Unrestricted funds	4,555	(4,411)	144
<i>Designated</i>			
Families	3,275	(3,258)	17
Total unrestricted	7,830	(7,669)	161
Restricted			
Medical	4,371	(4,207)	164
Education	9,187	(8,411)	776
	13,558	(12,618)	940
Total funds	21,388	(20,287)	1,101

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Notes to the Financial Statements for the Period from 3 June 2019 to 31 December 2019

13 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds
	General	Designated	funds	31 December
	£	£	£	2019
				£
Current assets	2,702	17	940	3,659
Current liabilities	(960)	-	-	(960)
Total net assets	<u>1,742</u>	<u>17</u>	<u>940</u>	<u>2,699</u>