

Charity registration number: 1184809
Company number: CE018465

FRIENDS OF ESRA IN ISRAEL

Period start date: 11/10/2019 Period end date: 31/03/2020

Contents

Trustees Report	pages 1 - 4
Independent Examiners Report	pages 5 - 6
SOFA	page 7
Balance Sheet	page 8
Notes to the Accounts	pages 9 - 24



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: Period start date 11/10/2019 **To:** Period end date 31/03/2020

Charity name: FRIENDS OF ESRA IN ISRAEL

Charity registration number: 1184809

Company number: CE018465

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide such financial or material assistance to support the charitable work of ESRA Israel, as the trustees shall from time to time determine with particular preference for support of projects which relieve the charitable needs of children and young people.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities during the year continued to be the raising of funds from the general public through fundraising events and activities. Additionally, education events took place to promote the work of ESRA to the wider public.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Trustees have agreed a policy to make grants to ESRA in Israel on a twice-yearly basis: once in the Autumn and once in the Spring.

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the period covered by this report – October 2019 to March 2020, the charity undertook the following activity:</p> <p>Following the successful fundraising event on September 15, 2019 at a private home, with guest speaker Dame Maureen Lipman CBE, the charity was able to make a grant to ESRA in Israel for it to continue its important work with underprivileged children, especially the Student's Build a Community project operating in 5 neighbourhoods in Netanya and Akko.</p> <p>Students are provided with accommodation in the targeted neighbourhoods. They act as mentors and role models, they spend four hours a week helping the weaker schoolchildren from 3rd to 6th grade with homework and social skills, plus four more hours for community activities. From the second year of the project students receive an additional scholarship for an extra 100 hours of extra community activity.</p> <p>As of February 2020, a total of nearly 320 students have completed their university studies while mentoring nearly 1,100 children from distressed areas.</p> <p>The charity held a committee meetings in January and February to plan the work of the charity for 2020 and a Trustee meeting in March.</p>
---	-----------	---

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity held reserves of £8016 on 31 March 2020
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The reserves contain a small operating sum however the majority will be awarded as a grant on receipt of a successful application by ESRA in Israel during 2021/22
Amount of reserves held	Para 1.22	£8016

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The charity raises funds from the general public, generally through fundraising events and digital direct appeal campaigns.</p> <p>Donations are given to the charity, donors are introduced to guest speakers from ESRA Israel who educate community groups on the work of ESRA.</p>
--	-----------	--

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Trust Deed
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The rules for Trustee selection are presented in detail the Trust Deed, however the main points are</p> <p>(a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee</p> <p>(b) There is no maximum number of charity trustees that may be appointed to the CIO.</p> <p>First charity trustees</p> <p>The first charity trustees are as follows, and are appointed for the following terms –</p> <p>Richard Stein, Stephen Samuel and Roger Adelman</p> <p>Appointment of charity trustees</p> <p>(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.</p> <p>(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

Reference and administrative details

Charity name	FRIENDS OF ESRA IN ISRAEL
Other name the charity uses	N/A
Registered charity number	1184809
Charity's principal address	141 STANMORE HILL, STANMORE, HA7 3ED

Names of the charity trustees who manage the charity

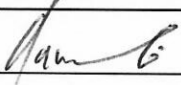
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Richard Stein	Chair		
2	Stephen Samuel	Treasurer		
3	Roger Adelman			

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Stephen Samuel	
Position (for example Secretary, Chair, etc)	Trustee	
Date	24/5/21	



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Charity Name
FRIENDS OF ESRA IN ISRAEL

**On accounts for the year
ended**

31st March 2020

Charity no.:

1184809

Company no.:

CE018465

Set out on pages

1 - 15

**Responsibilities and
basis of report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 03 / 2020**.

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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


**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	22/03/2020
Name:	Jonathan Levy		
Relevant professional qualification(s) or body (if any):	ACCA - 1469184		
Address:	17 Kings Drive, Edgware, HA8 8ED		

Friends of ESRA in Israel		Charity No	1184809		
		Company No	CE018465		
Annual accounts for the period					
Period start date	11/10/2019	To	Period end date	31/03/2020	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	9,550	-	-	9,550	-
Charitable activities	S02	21,746	-	-	21,746	-
Total	S07	31,296	-	-	31,296	-
Expenditure (Notes 6)						
Expenditure on:						
Charitable activities	S09	22,800	-	-	22,800	-
Other	S11	480	-	-	480	-
Total	S12	23,280	-	-	23,280	-
Net income/(expenditure) before tax for the reporting period	S13	8,016	-	-	8,016	-
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	8,016	-	-	8,016	-
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	8,016	-	-	8,016	-
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	8,016	-	-	8,016	-
Reconciliation of funds:						
Total funds brought forward	S23	-	-	-	-	-
Total funds carried forward	S24	8,016	-	-	8,016	-

Friends of ESRA in Israel	Charity No	1184809
	Company No	CE018465

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Total fixed assets	B05	-	-	-	-	-
Current assets						
Cash at bank and in hand (Note 24)	B09	8,466	-	-	8,466	-
Total current assets	B10	8,466	-	-	8,466	-
Creditors: amounts falling due within one year (Note 20)	B11	450	-	-	450	-
Net current assets/(liabilities)	B12	8,016	-	-	8,016	-
Total assets less current liabilities	B13	8,016	-	-	8,016	-
Total net assets or liabilities	B16	8,016	-	-	8,016	-
Funds of the Charity						
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	8,016	-	-	8,016	-
Total funds	B22	8,016	-	-	8,016	-

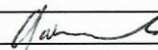
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Print Name	Date of approval dd/mm/yyyy
S Samuel	24/3/21
	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
S Samuel	24/3/21
	Print name

Section C**Notes to the accounts****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;

Not applicable

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

Not applicable

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 applicable

Section C**Notes to the accounts****Note 1 Basis of preparation****1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

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

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>not applicable</i>
<i>(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 FRS102 SORP.</i>	<i>not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

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

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
--	------------------------------

Section C**Notes to the accounts****Note 1 Basis of preparation**

<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

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

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

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

Note 2 **Accounting policies**

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td style="text-align: center;">✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Offsetting	<p>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.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td style="text-align: center;">✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td style="text-align: center;">✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
	<p>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).</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td></td><td style="text-align: center;">✓</td></tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Legacies	<p>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.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td></td><td style="text-align: center;">✓</td></tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td style="text-align: center;">✓</td><td></td></tr> </table>	Yes*	No*	N/a*		✓	
Yes*	No*	N/a*						
	✓							
Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td style="text-align: center;">✓</td><td></td><td></td></tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td></td><td style="text-align: center;">✓</td></tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td></td><td style="text-align: center;">✓</td></tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>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.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td></td><td></td><td style="text-align: center;">✓</td></tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>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</p>	<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*						

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

Note 2

2.2 INCOME

Accounting policies

expected proceeds from sale less the expected costs of sale, and recognised as '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'.

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.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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.

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.

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 resources and the amount of the obligation can be measured with reasonable certainty.

		✓
--	--	---

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
	✓	

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		

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

Note 2

Accounting policies

2.2 INCOME

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*
		✓

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

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 15.

Yes*	No*	N/a*
		✓

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 16.

Yes*	No*	N/a*
		✓

Section C		Notes to the accounts	(cont)					
Note 2	Accounting policies							
2.2 INCOME								
	They are valued at cost.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
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.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
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	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
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.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
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.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
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.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
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 of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td>✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE								

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	9,550	-	-	9,550	-
	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	-	-	-	-	-
	Total	9,550	-	-	9,550	-
Charitable activities:	Function	20,095	-	-	20,095	-
	Book Sponsorship	1,695	-	-	1,695	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	21,790	-	-	21,790	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-

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

Note 3

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

31,340	-	-	31,340	-
--------	---	---	--------	---

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.

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)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

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

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Donations to charity	22,800	-	-	22,800	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	22,800	-	-	22,800	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	22,800	-	-	22,800	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

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

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 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 independent examination

Tax advisory fees

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

This year £	Last year £
450	-
-	-
-	-
-	-

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	450	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	450	-	-	-

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

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

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

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

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 £
-	-
-	-
8,466	-
-	-
8,466	-

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' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	General fund	-	31,296	- 23,280	-	-	8,016
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	31,296	- 23,280	-	-	8,016

Fund balances carried forward include assets and liabilities denominated in a foreign currency	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Yes*</td> <td style="width: 50%; text-align: center;">No*</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; text-align: center;">✓</td> </tr> </table>	Yes*	No*		✓
Yes*	No*				
	✓				

<i>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</i>	
---	--