

Don't Hate Donate

Report of the Trustees for the year ended 31st August 2018

The trustees present their annual report and audited financial statements for the year ended 31 August 2018 and confirm they comply with the Charities Acts.

Reference and Administrative Information

Charity Name: Don't Hate Donate
Charity Registration Number: 1169779

Board of Trustees

Chantelle Burton
Peter Marcus
Alexander Mursell
Atif Iqbal
Amir Karim

Accountants & Independent Examiners

BC&A Chartered Accountants
161 Elm Grove
Southsea
Hampshire
PO5 1LU

Don't Hate Donate

Report of the Trustees for the year ended 31 August 2018

Our aims and objectives

The objects of the CIO are:-

For the public benefit to relieve and assist the victims of war, conflict or natural disaster, throughout the world in particular by the provision of clothes, food, medical aid, accommodation, access to water and sanitation and other humanitarian assistance.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Activities and achievements

Strengthening Don't Hate Fill Your Plate, our community homeless project.

We won a community award from Portsmouth City Council for the best community project in the city awarded by the Lord Mayor and the leader of the council and have received unprecedented support from the community and local businesses. We serve the homeless and hungry a warming meal and drinks every week in our pop-up kitchen, we are the only service to provide food on a Saturday for the city's homeless.

Containers of aid to Syria

We sent four containers full of aid to war-torn Syria, this included food, sanitary items, clothing and other essentials. The whole community came together and generously gave thousands of volunteers' hours of sorting and packing.

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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 judgments 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;
- 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 to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on
its behalf by:

Chantelle Burton
3rd July 2019

Independent examiner's report to Don't Hate Donate

I report on the accounts of the charity for the year ended 31 August 2018, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of examiner's statement

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

Independent examiner's qualified statement

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that in the course of my examination, no matter has come to my attention.



Name: Tahir Ahmed

Qualified Chartered Accountant

Address: 14 Glenwood Road, Stoneleigh, Epsom, Surrey, KT17 2LZ

Don't Hate, Donate

Statement of Financial Activities for the year ended 31 August 2018

		Unrestricted Funds	Restricted Funds	Total Funds
	Notes	2018 £	2018 £	2018 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	3	10,263	-	10,263
Activities for generating funds	4	-	-	-
Total incoming resources		10,263	-	10,263
Resources expended				
General costs	5	11,971	-	11,971
Management and administration	6	-	-	-
Governance costs	7	480	-	480
Total resources expended		12,451	-	12,451
Net movement in funds		-2,188	-	-2,188
<i>Total funds brought forward</i>		-	-	-
Total Funds carried forward		-2,188	-	-2,188

Don't Hate, Donate
Balance Sheet as at 31 August 2018

			2018
Fixed assets:		£	£
Tangible assets	8		-
Current assets:			
Debtors		1,145	
Cash at bank and hand		<u>10,403</u>	
Total current assets		11,548	
Liabilities:			
Creditors falling due within 1 year	9	<u>-960</u>	
Net current assets			10,588
Creditors: amounts falling after 1 year	10		-
Net assets			<u>10,588</u>
The funds of the charity:			
Unrestricted funds			10,588
Restricted income funds			-
Total charity funds			<u>10,588</u>

Approved by the trustees on date and signed on their behalf by:

 Chantelle Burton
 TRUSTEE

12 July 2019

Notes to the accounts

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Acts.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at Friday prayers or under the terms for public collection.

Further details of each fund are disclosed in notes 14.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services donated by volunteers has not been included in these accounts, except where the services provided are in the nature of professional services where a fee would otherwise be charged, in which case the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Support costs include administrative office functions, and have been allocated to activity cost categories on a basis consistent with the use of resources, allocating property costs on floor areas, staff costs by the time spent and other costs on a measure of usage.

(g) Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

(h) 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 the direct pay and non-pay costs and support costs relating to those activities.

(i) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation is charged on furniture and equipment which is written off over their estimated useful lives:

Asset category	Annual rate
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Fixtures, fittings & equipments	20% on reducing balance basis
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2. Related party transactions and trustees' remuneration

Trustees received no emoluments.

3	Incoming resources from voluntary income	Unrestricted Funds	Restricted Funds	Total Funds
		2018 £	2018 £	2018 £
	Donations	10,263	-	10,263
	Total	10,263	-	10,263
4	Activities for generating funds	Unrestricted Funds	Restricted Funds	Total Funds
		2018 £	2018 £	2018 £
	Total	-	-	-
5	General costs	Unrestricted Funds	Restricted Funds	Total Funds
		2018 £	2018 £	2018 £
	Car hire	235	-	235
	Bank charges	759	-	759
	Storage	177	-	177
	Subscriptions	475	-	475
	Sundry expenses	101	-	101
	Turkish & homeless projects	9,843	-	9,843
	Travel and subsistence	60	-	60
	Web cost	321	-	321
	Total	11,971	-	11,971
6	Management and administration	Unrestricted Funds	Restricted Funds	Total Funds
		2018 £	2018 £	2018 £
	Depreciation	-	-	-
	Total	-	-	-
7	Governance costs	Unrestricted Funds	Restricted Funds	Total Funds
		2018 £	2018 £	2018 £
	Accountancy fee	480	-	480
	Total	480	-	480

8	Fixed assets: tangible assets	Land & buildings	Fixtures & fittings and equipment £	Motor Vehicles	Total 2018 £
	Cost				
	As at 31 August 2018				
	Addition				
	Disposals	-	-	-	-
	At 31 August 2018	-	-	-	-
	Depreciation				
	As at 31 August 2018				
	Charge for the year				
	Disposals				
	At 31 August 2018	-	-	-	-
	Net book value				
	At 31 August 2018	-	-	-	-
	At 31 August 2019	-	-	-	-

9	Creditors due within 1 year	2018 £
	Accruals	480
		480

10	Creditors due more than 1 year	2018 £
		-

11	Analysis of charitable funds	Balance b/f £	Incoming resources £	Resources expended £	Transfers £	Fund c/f £
	Analysis of fund movement					
	Unrestricted funds:					
	Unrestricted general funds	12,776	10,263	-12,451	-	10,588
	Designated funds	-	-	-	-	-
		12,776	10,263	-12,451	-	10,588
	Restricted funds:					
	None	-	-	-	-	-
		-	-	-	-	-