
TIBET WATCH
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

TIBET WATCH
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

TIBET WATCH
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Trustees

D Russell
M Gruninger, Treasurer
M Whitticase, Chair
N Anjatsang
C Harkey

Company registered number

05692043

Charity registered number

1114404

Registered office

28 Charles Square, London, N1 6HT

Company secretary

E Byrne-Rosengren

Accountants

Gibson Appleby, 1-3 Ship Street, Shoreham-by-Sea, West Sussex, BN43 5DH

Bankers

The Co-operative Bank Plc, PO Box 250, Skelmersdale, WN8 6WT

Solicitors

Bates Wells & Braithwaite, 2-6 Cannon Street, London, EC4M 6YH

TIBET WATCH
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND STRATEGIES

a. Summary of Activities Undertaken For the Public Benefit

Tibet Watch works to promote the human rights of the Tibetan people through monitoring, research and advocacy.

b. Human Rights Monitoring

We document and expose the ongoing human rights abuse in Tibet using a wide range of sources. Our researchers collect information from a network of brave individuals who are committed to ensuring that the world hears the truth about China's repression and brutality. We also carry out interviews with newly arrived Tibetan refugees, monitor Chinese government websites and media, track changes in policy or law and review both Tibetan and English language news. We believe that accuracy is vital in our work and so all of the information we disseminate is verified and corroborated before being published or passed on.

All the information we collect is recorded on a secure human rights database. In addition to our own advocacy work, our information is used by national governments, UN bodies, NGOs, campaigning groups and also by international media. The archive on our website shows the key stories we have shared each month and the international reach we have achieved. In addition, all information relating to Tibetan acts of resistance is published on Free Tibet's protest log.

c. Research

In addition to sharing the results of our monitoring work with third parties, we use it to produce thematic reports on key issues. These have previously included torture, the 2008 Beijing Olympics and children's rights. Often these reports are linked to our UN advocacy work. We also produce shorter reports covering specific incidents or newly emerging trends. All our materials are available to read and download from the Reports & Publications page on our website. We also work in partnership with Free Tibet, providing research and information to support their campaigns and collaborating on joint reports linked to campaigns.

d. Advocacy

We undertake regular advocacy with the UK government and also communicate with other national governments when the opportunity arises. In addition, we monitor China's reporting progress with the various human rights bodies at the UN and engage directly where we are able to provide relevant evidence. A summary of our recent interaction with specific UN mechanisms is provided on our website.

TIBET WATCH
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

e. Public Benefit

The Trustees confirm that they have considered the general guidance issued by the Charity Commission in connection with public benefit in setting the objectives of the charity and, in particular, have considered how planned activities further the charity's objects. They consider that the activities carried out, summarised below in the 'Achievements' section of this report, provide benefit to the community.

ACHIEVEMENTS AND PERFORMANCE

We had some sad news early in the year as Tsering Dhundup Gonkatsang, one of our founders and former Trustees, passed away on Friday 27 April after a car accident. We worked with Free Tibet to produce online and offline tributes and representatives of both organisations attended the funeral.

During the summer of 2018, a new post for a Digital Assistant was created and the successful candidate joined the team in September 2018. We also decided to recruit a new researcher and ultimately appointed two very strong candidates who both started in October 2018.

a. Human Rights Monitoring

During 2017/18 Tibet Watch provided Free Tibet with a steady flow of verified information from Tibet. This included details of protests, arrests, prisoner releases, and other human rights related incidents which took place inside Tibet during the review period. We also provided verified information on the self-immolation protests which took place in Ngaba, in eastern Tibet, during December 2018.

We continued to support Free Tibet with updates for ongoing campaigns, reports and advocacy work (see below). This included ongoing updates on the situation in Larung Gar and neighbouring Yarchen Gar and assistance with UN submissions relating to Tashi Wangchuk's case. We also carried out research into surveillance measures and technology in Tibet and provided case studies and other information for a new Free Tibet campaign focused on surveillance and censorship.

b. Research

The main thematic report which Tibet Watch published during the current financial year was an investigation into the Jokhang fire.

On the evening of 17 February 2018, a fire broke out at the Jokhang Temple in the centre of old Lhasa. The blaze was captured on camera and made international news. It also raised fears of serious damage to the Jokhang, one of the most revered sites in all of Tibetan Buddhism.

Despite the seemingly clear evidence of the fire, the events of that evening quickly became contested, with a range of competing claims over the location of the fire and its effects on the Jokhang. Information about the incident was quickly suppressed by the Chinese authorities and has been restricted ever since, apparently in the hope that the official narrative would be adopted: that there was a fire, but it was quickly contained and that no lasting harm was caused to the site or any of the historical and cultural artefacts within. In practice, the secrecy around the fire and its aftermath has served to sow further doubt.

Our investigation was completed in August 2018 and published on the six-month anniversary of the fire. It brought together the details that we were able to confirm and included satellite imagery of the Jokhang a week after the fire, which appears to show extensive damage to the site. This report also collated and summarised concerns voiced by Tibetans about the attempts to cover up the extent of the damage and allegations that restoration efforts may have caused further harm to the site. The report has since been submitted to the Foreign

TIBET WATCH
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Office and other diplomats, the media and the public.

c. Advocacy

Tibet Watch and Free Tibet submitted a joint report to the UN Committee for the Elimination of Racial Discrimination in advance of China's review. In late August, the week before the review session was due to begin, we learned that our submission had been removed from the UN website due to pressure from China. We consulted a lawyer and made inquiries with staff inside the Office of the High Commissioner for Human Rights before contacting each of the 15 members of the Committee to alert them about the report being taken down. Days later, our submission had not only been restored but significant attention had been drawn to China's attempts to censor us. During the session, a number of the concerns we had raised in our submission were taken forward by Committee members. Further attempts by the Chinese delegation to attack the reputation of organisations such as ours were also met with a strong response by several Committee members. The review session was streamed live online and received far more media attention than would normally be the case.

In March 2018, Tibet Watch worked with Free Tibet and Gu Chu Sum (the Tibetan association for former political prisoners) to compile a submission for the Human Rights Council in advance of China's Universal Periodic Review. During the current financial year we carried out in-person advocacy as well as making additional written submissions to target governments. This included sending letters to 42 embassies in the run up to China's review and encouraging supporters to write to their own governments through an online action hosted by Free Tibet. In late October and early November we met with staff from the embassies of Denmark, France and New Zealand, as well as the UK Foreign Office, to brief them about human rights in Tibet and provide them with our key asks. At the review, which took place on 6 November, nine countries issued 12 resolutions on Tibet. A further ten recommendations were made on the topic of "minority rights". This was a slight increase from China's last UPR in 2013, when 11 recommendations were issued on Tibet, but was seen as significant by the international Tibet movement given the worldwide political climate. Denmark, France, New Zealand and the UK all made recommendations, with Denmark and the UK making two each.

We collaborated with Free Tibet to support their work to promote religious freedom in Tibet and to prevent the Chinese government from interfering in the succession of the Dalai Lama. Following on from consultation with religious leaders and various faith organisations, we decided to target inter-faith groups through a private advocacy approach. In October we met with Interfaith Scotland who were extremely supportive and introduced us to a number of additional contacts. Following on from this, in December, we attended the Scottish Parliament's Cross-Party Group on Religious Freedom. We gave a presentation on the campaign to a group of MSPs and religious organisations, which was positively received. We made further useful contacts, with several of the groups pledging to support the project.

d. Public Outreach

Following on from the success of Tibetfest 2017, Tibet Watch and Free Tibet again collaborated on a similar event for 2018, although we opted for a smaller one-day festival this time. Tibetfest 2018 took place on Saturday 22 September and was very successful. We sold 78 tickets in advance (15 early bird, 63 full price) and a further 55 on the door – a total of 133, which meant we exceeded our target for ticket sales.

The speakers at Tibetfest included Tibet Watch's Research Manager and a well-known Tibetan poet, Tenzin Tsondue. Using Tibetfest as a launch event for their time in the UK, we then embarked on a speaking tour which encompassed eight venues across the UK (Bristol, Aberdeen, Glasgow, Edinburgh, London, Brighton, York and Manchester). Several of the events were very well attended, with the York event bringing in nearly 50 people, most of them new to Tibet. We also secured places for Wangden and Tenzin on a panel at an academic conference hosted by the Human Rights Consortium at the University of London. This was attended by over 100 people.

FINANCIAL REVIEW

TIBET WATCH
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

a. Reserves Policy

The Trustees hold reserves in order to prudently manage the charity's finances and support its future development. In recent years the charity has endeavoured to build up an operational reserve. As noted in last year's report, this has now been achieved and the agreed sum of £50,000 was set aside for this purpose. This sum was maintained during 2018/19.

b. Investment Policy

The Charity held no investments during the period, with all funds being kept on deposit at UK banks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Tibet Watch is a company limited by guarantee with no share capital governed by a Trust Deed made in 2006 and its Memorandum and Articles of Association dated 30th January 2006. It is a registered charity with the Charity Commission, charity registration number is 1114404.

b. Trustee Selection

Tibet Watch is governed by a board of Trustees whose members are elected as the need arises. The Trustees who have served during the year are set out above.

Trustees are sought from among those who have in-depth working knowledge of Tibet either through their paid employment or having been active in a Tibet related NGO for several years with a preference for those with professional expertise in research and information processing or other relevant experience e.g. publishing, legal, human rights etc.

c. Induction and Training of Trustees

New Trustees are provided with copies of the Memorandum and Articles, together with the current strategy, recent bi-annual reports and any recent thematic or advocacy reports. They will also receive a personal briefing from the Director of Tibet Watch and the Chair of the board of Trustees.

d. Organisational Structure

The board of Trustees administers the charity and meets bi-annually. Responsibility for day-to-day management of the charity has been delegated to the Director appointed by the Trustees. The Director has delegated authority, within terms approved by the Trustees, for all operational matters including finance.

e. Related Party Relationships

The charity has a close working relationship with Free Tibet, who use the evidence and analysis secured by Tibet Watch to inform and shape their campaigns and to disseminate accurate and corroborated information and analysis on Tibet to the international media.

f. Risk Management

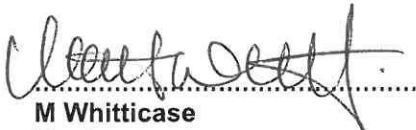
TIBET WATCH
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees maintain an oversight of the risks to which the Charity might be exposed, including risks related to operations as well as to the Charity's financial position and reputation. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on

and signed on their behalf by:



M Whitticase
Trustee

19/12/2019

TIBET WATCH
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIBET WATCH (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2019.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts 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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: 

Dated: 20/12/19

Sarah Johnson ACA

GIBSON APPLEBY
Chartered Accountants
1-3 Ship Street
Shoreham-by-Sea
West Sussex
BN43 5DH

TIBET WATCH
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Total funds 2018 £
INCOME FROM:			
Donations and legacies	2	87,717	93,513
Investments		-	4
Other income		8,976	8,523
TOTAL INCOME		<u>96,693</u>	<u>102,040</u>
EXPENDITURE ON:			
Raising funds:			
Voluntary income	3	12,989	12,343
Charitable activities:			
Governance		1,287	1,319
Other charitable activities	4	84,421	79,136
TOTAL EXPENDITURE		<u>98,697</u>	<u>92,798</u>
NET MOVEMENT IN FUNDS		(2,004)	9,242
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>190,656</u>	<u>181,414</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>188,652</u></u>	<u><u>190,656</u></u>

The notes on pages 10 to 15 form part of these financial statements.

TIBET WATCH
(A company limited by guarantee)
REGISTERED NUMBER: 05692043

BALANCE SHEET
AS AT 31 MARCH 2019

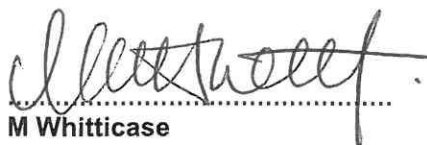
	Note	£	2019 £	£	2018 £
CURRENT ASSETS					
Debtors	9	744		553	
Cash at bank and in hand		189,765		191,593	
		<u>190,509</u>		<u>192,146</u>	
CREDITORS: amounts falling due within one year	10	(1,857)		(1,490)	
NET CURRENT ASSETS			<u>188,652</u>		<u>190,656</u>
NET ASSETS			<u>188,652</u>		<u>190,656</u>
CHARITY FUNDS					
Unrestricted funds			<u>188,652</u>		<u>190,656</u>
TOTAL FUNDS			<u>188,652</u>		<u>190,656</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19/12/19 and signed on their behalf, by:


M Whitticase

The notes on pages 10 to 15 form part of these financial statements.

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 Companies Act 2006.

Tibet Watch 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.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

1.6 Value Added Tax

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditures incurred are inclusive of VAT.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	<i>Total funds 2018 £</i>
Donations	80,268	86,960
Legacy and in-memory	949	1,499
Grants from trusts and foundations	6,500	5,054
	<hr/>	<hr/>
Total donations and legacies	87,717	93,513
	<hr/>	<hr/>
<i>Total 2018</i>	93,513	<hr/>

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

DONATIONS

	2019 £	2018 £
CAF & others	1,535	11,610
Just giving	-	681
Donations in kind	41,923	40,188
Payroll giving	-	87
General donations	26,934	34,394
Tibet Match (excluding gifts and grants)	9,876	-
	<u>80,268</u>	<u>86,960</u>
Total	<u>80,268</u>	<u>86,960</u>

Donations in kind represent the cost of staff time and related overheads donated by Free Tibet Campaign, a company limited by guarantee. The value of staff time and overheads has been calculated and reflected both as donations in kind and direct charitable expenditure.

GRANTS FROM TRUSTS AND FOUNDATIONS

	2019 £	2018 £
Paget Trust	-	1,000
Sumner Foundation	2,000	2,000
Barbara & Dennis Weeden Charitable Trust	4,000	2,054
The Staples Trust	500	-
	<u>6,500</u>	<u>6,800</u>
Total	<u>6,500</u>	<u>6,800</u>

3. COSTS OF RAISING FUNDS

	2019 £	2018 £
Fundraising costs of donations & legacies	523	499
Just giving fee	-	368
Fundraising manager salary	11,863	11,476
Tibet Match	603	-
	<u>12,989</u>	<u>12,343</u>
Total	<u>12,989</u>	<u>12,343</u>

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

4. DIRECT COSTS

	Education and awareness £	Total 2019 £	Total 2018 £
Advocacy and monitoring	9,612	9,612	-
Other costs	20,361	20,361	28,027
Outreach and engagement	5,271	5,271	-
Payments to consultant researchers	12,149	12,149	-
Wages and salaries	37,028	37,028	40,195
Subtotal	<u>84,421</u>	<u>84,421</u>	<u>68,222</u>
Other direct costs	-	-	10,914
	<u>84,421</u>	<u>84,421</u>	<u>79,136</u>
<i>Total 2018</i>	<u>79,136</u>	<u>79,136</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Total funds 2018 £
Accountancy costs	1,200	1,200
Bank charges	87	119
	<u>1,287</u>	<u>1,319</u>

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

6. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries including donations in kind	<u>49,009</u>	<u>51,671</u>

The average number of persons employed by the company during the year was as follows:

	2019 No.	2018 No.
Part-time employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

In addition to directly contracted employees, Tibet Watch relies on staff time donated by Free Tibet Campaign.

7. Trustees remuneration and expenses

During the year, no trustees received any remuneration : (2018) Nil

During the year, no trustees received any benefits in kind : (2018) Nil

During the year, no trustees received any reimbursement of expenses : (2018) Nil

8. TAXATION

Tibet Watch is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Section 505 of the Taxes Act 1988 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.

9. DEBTORS

	2019 £	2018 £
Other debtors	-	256
Prepayments and accrued income	744	297
	<u>744</u>	<u>553</u>

TIBET WATCH
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

10. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Other creditors	656	291
Accruals and deferred income	1,201	1,199
	<u>1,857</u>	<u>1,490</u>

11. RELATED PARTY TRANSACTIONS

Two of the Trustees of Tibet Watch are also Directors of Free Tibet Campaign. Free Tibet provides administrative and management staff time as a donation. At the year-end Tibet Watch owed Free Tibet Campaign £NIL (2018:£256). This amount was included within other debtors.

The value of staff time and overheads has been calculated and reflected in these financial statements as donations in kind and direct charitable expenditure as indicated below:

	2019 £	2018 £
Donations in kind	41,923	40,187

Direct Charitable Expenditure

	2019 £	2018 £
Staff costs	26,141	25,182
Related overheads	15,782	15,005
Total	<u>41,923</u>	<u>40,187</u>

