



CYFRIFWYR A CHYNGHORWYR  
ACCOUNTANTS AND ADVISORS

Company registration number: 03097219

Charity registration number: 1049102

# The Template Foundation

(a company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

## **The Template Foundation**

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## **The Template Foundation**

### **Reference and Administrative Details**

#### **Trustees**

Michelle Charlton  
Terence J Gloag (Resigned 20 April 2022)  
Timothy K Gray  
Clare Zeevi  
David J Thomas (Resigned 30 May 2022)  
Nicholas Woodeson

#### **Principal Office**

The Centre  
Bath Place  
Barnet  
Hertfordshire  
EN5 5XE

#### **Charity Registration Number**

3097219

#### **Company Registration Number**

1049102

#### **Independent Examiner**

PJE, Accountants & Advisors  
23 College Street  
Lampeter  
Ceredigion  
SA48 7DY

## The Template Foundation

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

#### Introduction

2022 was the first full year following the impact of the Covid pandemic. Although some activities have begun to return to normal there are ongoing challenges for the charity, particularly in relation to the continued reduced use of our facilities in London and Wales.

On the plus side, however, there has been a continuing enhanced use of technology for on-line meetings and events, including more international engagement with individuals interested in the charity's objectives and activities.

As facilities reopened in Wales the staffing budget for 2022 was increased somewhat compared to 2021.

The major roof renovation commissioned in 2021 was successfully completed.

Overall, we still consider we are in a period of review where the strategic direction of the charity is concerned, particularly in relation to the usage and requirements for facilities for the future.

The in-depth consultation with supporters, donors, volunteers and benefactors commenced in 2021 continued into 2022 and has resulted in a renewed declaration of purpose. New developments and activities, including new public facing educational activities have continued to flow out from this and this process is gaining momentum as we enter 2023.

#### Structure, Governance and Management

The Template Foundation is a charitable company limited by guarantee, and set up under a Memorandum and Articles of Association on 1st September 1995. It was formerly known as Emin Arts, and changed its name on 6th September 2001.

The directors of the company are also charity trustees for the purposes of charity law, are members of the company, and under the company's articles are known as the Management Committee. All trustees retire from office at the Annual General Meeting and may offer themselves for re-election at that time.

Because of the nature of the work of the Charity, trustees are sought to bring a broad range of experience to the fulfilment of the objects of the Charity. A range of skills are well represented that aid in the governance of the Charity and the furtherance of its objects. Trustees are sought according to skills needed for the proper running of the Charity, and are nominated and elected by the Registered Members.

On appointment, trustees are already familiar with the work of the Charity and are given an understanding of the role of trustees by their fellow trustees.

In the event of the company being wound up, members of the charitable company are required to contribute an amount not exceeding £10.

The day-to-day management of the Charity is carried out by an operations team which includes all the salaried officers together with some unpaid volunteers. The trustees, in consultation with the operations team, provide the framework and direction for the Charity, while the day to day running and application of this is carried out by the operations team.

Governance and associated management activities are carried out to ensure we are compliant with all relevant regulations and law related to our activities in England and Wales.

In relation to buildings the operations teams continue to maintain the premises in accordance with Health and Safety legislation, and other regulations that apply, whilst at the same time developing plans for future use.

In relation to other significant legal requirements, we are pleased to report that the data protection procedures implemented in 2018, in accordance with the Data Protection Act 2018, have resulted in no data breaches to report for 2022.

## **The Template Foundation**

### **Trustees' Report (continued)**

#### **Objectives and Activities**

The objects of the charity are:

- 1: To advance the education of the public by the promotion and further study of human behavioural sciences, philosophy, history, and allied subjects, including arts such as theatre, dance and music and the establishment of centres and facilities;
- 2: To offer and represent in all activities the natural education and arts of human expression and living derived from the Template and Emin Archives, the on-going body of philosophical and practical research that forms the basis for the charitable activities of the charity, for the benefit of the public;
- 3: To promote the study, research and exploration of new ways and new applications into all aspects of the above, and to disseminate the useful results of such study, research and exploration for the benefit of the public.

#### **Achievement, Performance and Public Benefit**

The Charity focuses on the research and development of new templates in many areas and into diverse subjects, based on the Template and Emin archives. These include education, sustainable development, well-being sciences, music, dance, current issues, personal development, human evolution, women's issues, human spirituality, original theatrical arts and others, and to offer the results of these researches in different ways for the benefit of the public.

The aim in each area is to enhance the life, practical skills and contribution to society of the people who participate in the events and activities held at the facilities in London and Wales. This is done through the use of the facilities provided by the charity and access to the skills and experience available within the volunteer body through different media. These facilities provide large meetings halls, libraries and research rooms for the furtherance of this work. In addition, the complex in Wales also includes art and music studios, and residential accommodation for up to 40 people.

Partly as a result of declining income during the pandemic and the apparent sustained transition from face to face to online activity, especially in London, the charity's review of the use of its facilities and whether the current facilities are suitable for the future has continued and is likely to increase in urgency during 2023.

The last year has continued to bring changes and a significant level of uncertainty, and the charity continues to review how its objects are being met. It is clear that activity continues to need to be more broad ranging in terms of content, written and audio, and the media through which these are offered, which is one of the areas in action, together with reviewing how this can work with the centres.

#### **Public Benefit**

The Trustees consider that in a time of global change, difficulty and uncertainty the Charity offers a focus on universal core human values and templates for living in these times to assist people in leading a balanced, purposeful and progressive life. These core values underpin and infuse all the subject areas, activities and events promoted and supported by the Charity, and are based on the Emin and Template archive.

#### **Risk Management**

We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed.

The risk that donations continue to decrease in the light of the current economic conditions continues, and that this makes the continued operation of both the current facilities no longer viable, given the relatively low level of the charity's reserves.

There may also be opportunities to increase the level of charitable activity through the funds that might be able to be released through downsizing. This is under active consideration but no decision was made in 2022.

**The Template Foundation**  
**Trustees' Report (continued)**

**Results**

The results of the charity are shown in the Statement of Financial Activities on page 3. The net incoming/(outgoing) resources of unrestricted funds, which are the operational reserves of the charity, were (£16,426). There were no net incoming/(outgoing) resources of restricted funds (2022: £0).

**Financial Review**

The accounts for 2022 have been prepared and independently examined by PJE, Accountants and Advisors of Lampeter in Ceredigion. The Trustees are pleased by the continuing financial support received during the year and note that the donations remain relatively stable. The risks associated with the majority of income being through donations have been reviewed, as detailed above. The two facilities that the Template Foundation owns provide the Charity with significant assets.

**Reserves and Investment Policy**

At the year end, the Foundation's reserves were £45,000. These reserves are held against contingencies and unexpected emergencies.

**Accountants and Independent Examiners**

A resolution was passed at the AGM on 5/6/23 that PJE, Accountants and Advisors, should be reappointed as accountants and independent examiners to the Charity for the ensuing year.

By order of the Trustees



Mr N. Woodson  
On behalf of the Board of Trustees/ Directors

Date:

## The Template Foundation

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Template Foundation for the purposes of company law) 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.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- :- select suitable accounting policies and apply them consistently;
- :- observe the methods and principles in the Charities SORP;
- :- make judgements and estimates that are reasonable and prudent;
- :- state whether applicable UK 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 charitable entity 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 charitable company 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 5/6/23

and signed on its behalf by:



.....  
Trustee

## The Template Foundation

### Independent Examiner's Report to the trustees of The Template Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 19.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of The Template Foundation (and also 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 Template Foundation 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 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 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 Template Foundation 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.



.....  
23 College Street  
Lampeter  
Ceredigion  
SA48 7DY

Date: 28-6-23

**The Template Foundation**

**Statement of Financial Activities for the Year Ended 31 December 2022  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted Funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	115,741	115,741	70,378
Government Grants	3	0	0	21,130
Charitable activities	4	34,278	34,278	15,766
Investment income	5	3,152	3,152	0
Other activities	6	56,051	56,051	44,635
<b>Total Income</b>		<b>209,222</b>	<b>209,222</b>	<b>151,909</b>
<b>Expenditure on:</b>				
Raising funds	7	(90,429)	(90,429)	(83,241)
Charitable activities	8	(135,219)	(135,219)	(95,253)
<b>Total Expenditure</b>		<b>(225,648)</b>	<b>(225,648)</b>	<b>(178,494)</b>
<b>Net (expenditure)/income</b>		<b>(16,426)</b>	<b>(16,426)</b>	<b>(26,585)</b>
<b>Net movement in funds</b>		<b>(16,426)</b>	<b>(16,426)</b>	<b>(26,585)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		952,176	952,176	978,761
<b>Total funds carried forward</b>	<b>18</b>	<b>935,750</b>	<b>935,750</b>	<b>952,176</b>

**The Template Foundation**  
**(Registration number: 03097219)**  
**Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	824,017	777,437
		<u>824,017</u>	<u>777,437</u>
<b>Current assets</b>			
Debtors	14	11,866	8,454
Investments	15	12,786	9,967
Cash at bank and in hand		91,917	175,350
		<u>116,569</u>	<u>193,771</u>
<b>Creditors: Amounts falling due within one year</b>	16	(4,836)	(17,576)
<b>Net current assets</b>		<u>111,733</u>	<u>176,195</u>
<b>Total assets less current liabilities</b>		935,750	953,632
<b>Creditors: Amounts falling due after one year</b>	17	(0)	(1,456)
<b>Net assets</b>		<u>935,750</u>	<u>952,176</u>
<b>Funds of the charity:</b>			
Unrestricted funds	18	935,750	952,176
<b>Total funds</b>		<u>935,750</u>	<u>952,176</u>

For the financial year ended 31 December 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- 1) The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476, and
- 2) The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**The Template Foundation**

**(Registration number: 03097219)**

**Balance Sheet as at 31 December 2022 (continued)**

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on ...5/6/23... and signed on their behalf by:

A. Woods  
Trustee

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Centre  
Bath Place  
Barnet  
Hertfordshire  
EN5 5XE

#### 2. Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### 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) (Issued in October 2019) - (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

The Template Foundation 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

##### Exemption from preparing a cash flow statement

The charity opted to 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 nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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

##### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### Support costs

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### 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.

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **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.

#### **Governance costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **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.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **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.

#### **Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

#### **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.

#### **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.

#### **Trade creditors**

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **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.

## **The Template Foundation**

### **Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee'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.

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 3. Income from donations and legacies

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Donations and legacies;			
Donations from individuals	105,375	105,375	63,924
Gift aid reclaimed	10,366	10,366	6,454
Government Grants	0	0	21,130
<b>Total grant receipts</b>	<b>115,741</b>	<b>115,741</b>	<b>91,508</b>

#### 4. Income from charitable activities

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Income from charitable activities	34,278	34,278	15,766
	<b>34,278</b>	<b>34,278</b>	<b>15,766</b>

#### 5. Investment income

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	333	333	0
Other investment income	2,819	2,819	0
<b>Total grant receipts</b>	<b>3,152</b>	<b>3,152</b>	<b>0</b>

#### 6. Other income

	Unrestricted Funds		Total 2022	Total 2021
	Designated	General		
	£	£		
Fees and supplies	1,113	0	1,113	0
Rental income	54,938	0	54,938	44,635
<b>Total grant receipts</b>	<b>56,051</b>	<b>0</b>	<b>56,051</b>	<b>44,635</b>

The Template Foundation

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7. Expenditure on raising funds

Costs of generating donations and legacies

	Unrestricted Funds		Total 2022	Total 2021
	Direct costs	Allocated Support costs		
	£	£	£	£
Costs of generating donations and legacies	89,547	882	90,429	83,241

8. Expenditure on charitable activities

	Note	Unrestricted Funds		Total 2022	Total 2021
		Designated	£		
		£	£	£	£
Allocated support costs	9	135,219	135,219	135,219	95,254

9. Analysis of support costs

Raising funds expenditure

Costs of generating donations and legacies

	Basis of allocation	Unrestricted Funds		Total 2022	Total 2021
		General	£		
		£	£	£	£
Bank charges		647	647	647	449
Interest payable		235	235	235	476
		882	882	882	925

The Template Foundation

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

9. Analysis of support costs (continued)

Charitable activities expenditure

	Unrestricted		
	Funds		
	General	Total	Total
	2022	2021	
	£	£	£
Employment costs	28,142	28,142	13,804
Establishment costs	6,396	6,396	4,277
Events expenses	2,686	2,686	6,425
Repairs and maintenance	68,616	68,616	40,300
Office expenses	1,722	1,722	1,970
Sundry and other costs	1,875	1,875	2,910
Advertising and promotion	1,438	1,438	1,224
Depreciation of tangible fixed assets	24,344	24,344	24,344
	<u>135,219</u>	<u>135,219</u>	<u>95,254</u>

Support costs allocated to raising funds

	Basis of allocation	Finance costs		
		Total		
		2022	2021	
		£	£	£
Costs of generating donations and legacies		882	882	925
		<u>882</u>	<u>882</u>	<u>925</u>

Support costs allocated to charitable activities

	Note	Total		
		2022		
		2021		
		£	£	£
Staff costs		28,142		13,804
Administration costs		5,846		9,619
Premises costs including depreciation	10	99,356		68,921
Other support costs		1,875		2,910
		<u>135,219</u>		<u>95,254</u>

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 10. Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	24,344	24,344

#### 11. Trustees remuneration and expenses

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

#### 12. Taxation

The charity is a registered charity and is normally exempt from taxation under the provisions of the small trading tax exemption as relating to charities.

The charity is exempt from the requirement to register for VAT as the non-primary trading income of the charity is below the VAT registration threshold.

#### 13. Tangible fixed assets

	Land and buildings	Furniture and equipment	Computer equipment	Total 2022	Total 2021
	£	£	£	£	£
<b>Cost</b>					
At 1 July 2021	1,248,596	84,672	2,336	1,335,604	1,335,604
Additions	70,924	0	0	70,924	0
At 30 June 2022	1,319,520	84,672	2,336	1,406,528	1,335,604
<b>Depreciation</b>					
At 1 July 2021	471,159	84,672	2,336	558,167	533,823
Charge in year	24,344	0	0	24,344	24,344
At 30 June 2022	495,503	84,672	2,336	582,511	558,167
<b>Net book value</b>					
At 30 June 2022	824,017	0	0	824,017	777,437

**The Template Foundation**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**14. Debtors**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Other Debtors	11,866	8,454

**15. Current asset investments**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Listed other shares	12,786	9,967

**16. Creditors: amounts falling due within one year**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank loans	1,172	13,525
Other creditors	0	314
Other taxation and social security	1,236	1,510
Accruals	2,428	2,225
	4,836	17,574

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	<b>2022 £</b>	<b>2021 £</b>
Bank Borrowing	1,172	13,525

The bank borrowing of the charity is secured against the charity land and property.

**17. Creditors: amounts falling due after one year**

Creditors due after one year includes the following liabilities, on which security has been given by the charity:

	<b>2022 £</b>	<b>2021 £</b>
Bank Borrowing	0	1,456

The bank borrowing of the charity is secured against the charity land and property.

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 18. Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 30 December 2022 £
<b>Unrestricted Funds</b>				
General	1,735,485	76,699	(90,429)	1,721,755
Designated	(783,309)	132,523	(135,219)	(786,005)
<b>Total Funds</b>	<u>952,176</u>	<u>209,222</u>	<u>(225,648)</u>	<u>935,750</u>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 30 December 2021 £
<b>Unrestricted Funds</b>				
General	1,729,783	88,943	(83,241)	1,735,485
Designated	(751,022)	62,966	(95,253)	(783,309)
<b>Total Funds</b>	<u>978,761</u>	<u>151,909</u>	<u>(178,494)</u>	<u>952,176</u>

#### 19. Analysis of net assets between funds

	Unrestricted funds General 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible fixed assets	824,017	824,017	777,435
Current assets	116,569	116,569	193,771
Current liabilities	(4,836)	(4,836)	(17,574)
Creditors over one year	(0)	(0)	(1,456)
	<u>935,750</u>	<u>935,750</u>	<u>952,176</u>

## The Template Foundation

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 19. Analysis of net assets between funds

	As at 1 January 2022 £	Cash flow £	As at 31 December 2022 £
Cash at bank and in hand	175,350	(83,433)	91,917
Current asset investments	9,967	2,819	12,786
<b>Total funds</b>	<b>185,317</b>	<b>(80,614)</b>	<b>104,703</b>

	As at 1 January 2021 £	Cash flow £	As at 31 December 2021 £
Cash at bank and in hand	187,422	(12,072)	175,350
Current asset investments	10,263	(296)	9,967
<b>Total funds</b>	<b>197,685</b>	<b>12,368</b>	<b>185,317</b>

**The Template Foundation**

**Statement of Financial Activities for the Year Ended 31 December 2022  
(arranged by site)**

	Waunifor £	Barnet £	Central £	Total
<b>Income and Endowments from:</b>				
Donations and legacies	0	0	115,741	115,741
Government Grants	0	0	0	0
Charitable activities	30,620	3,658	0	34,278
Investment income	0	0	3,152	3,152
Other activities	42,422	0	13,629	56,051
<b>Total Income</b>	<b>73,042</b>	<b>3,658</b>	<b>132,522</b>	<b>209,222</b>
<b>Expenditure on:</b>				
Wages and Salaries	(28,142)	0	(84,427)	(112,569)
Auditors' remuneration	0	0	(5,120)	(5,120)
Rates and water	(3,926)	(2,986)	0	(6,912)
Light, heat and power	(19,489)	(2,195)	0	(21,684)
Insurance	(5,408)	(1,216)	0	(6,624)
Repairs and maintenance	(18,712)	(1,062)	0	(19,774)
Premises costs	(20,020)	0	0	(20,020)
Telephone and fax	(1,415)	(307)	0	(1,722)
Catering	(1,708)	0	0	(1,708)
Sundry expenses	0	(1,875)	0	(1,875)
Event costs	(2,028)	(387)	0	(2,415)
Bank charges	0	0	(647)	(647)
Loan interest	0	0	(234)	(234)
Depreciation of assets	(1,311)	(23,033)	0	(24,344)
<b>Total Expenditure</b>	<b>(102,159)</b>	<b>(33,061)</b>	<b>(90,428)</b>	<b>(225,648)</b>
<b>Net (expenditure)/income</b>	<b>(29,117)</b>	<b>(29,403)</b>	<b>42,094</b>	<b>(16,426)</b>

(This page does not form part of the statutory report)