

Company registration number: NI686778

Charity registration number: 665149

# 92Hands Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

# 92Hands Trust

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## 92Hands Trust

### Reference and Administrative Details

<b>Charity Registration Number</b>	665149
<b>Company Registration Number</b>	NI686778
<b>Registered Office</b>	12 Mill Square Lisadell Avenue Portstewart Co Londonderry BT55 7TB
<b>Accountants</b>	Thomas Oliver and Associates Limited Certified Public Accountant 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

# 92Hands Trust

## 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 March 2024.

### **Objectives and activities**

#### ***Objects and aims***

We have started to make significant impact on the lives of those in need, and we look forward to building on our achievements in the years to come.

Our vision is to continue to grow our impact and improve the lives of those in need. We recognise that achieving our goals will require collaborative efforts from all stake holders, and we welcome partnerships from individuals and organisations who share our vision.

This year the Board expressed thanks to two outgoing Directors: Roger Warnock and Sam Lubyogo Lucas, who resigned from the board and welcomed three new trustees: Joy Hadden, Diane Holt and Alan Wright. In line with best practice Emmanuel Trinity charity CEO's changed his role from Director to Company Secretary.

#### ***Fundraising disclosures***

We have received generous donations from charitable trusts and individuals which we have granted to the various projects and social enterprise initiatives to our partners in Uganda.

We extend our heartfelt appreciation to all our generous donors who have supported this work during the past year. Your contributions, both big and small, have made a real difference in the lives of those we serve. Your belief in our mission motivates us to strive for excellence and to continue to develop our work.

#### ***Public benefit***

We have continued to support projects making a significant impact on the lives of those in greater need in Uganda and we look forward to developing this work to impact on more people in the years to come.

The trustees have had regard to the Charity Commission NI's public benefit requirement statutory guidance and are satisfied that the Charity complies with said guidance.

Throughout the past year we have supported a range of activities to fulfil the Charity's Objects:

- the prevention or relief of poverty by the delivery of training programmes for women and young people to assist them in breaking the cycle of poverty;
- the advancement of education by the delivery of grants, bursaries and financial support for academic studies ;
- the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
- the advancement of citizenship or community development through the:
  - support and promotion of social entrepreneurship in order to help people in Africa to start their own businesses and to gain employment;
  - provision of mentoring, financial and business support to those with feasible business propositions;
  - provision of global networking opportunities to connect small businesses in Africa with potential customers, supporters and investors.

## **92Hands Trust**

### **Trustees' Report**

The Trust has contributed financial support to various projects and initiatives in Uganda including supporting women out of poverty and into small business, child support and education, supporting the development of social enterprises, training young people in digital skills and providing business start-up loans. These projects would not have been possible without the dedication and commitment of our partners in Uganda.

On my visit to Kampala in July 2023 I was delighted to see the growth and development of an eco-system of sustainable social enterprises in the Kosovo slum community, now creating jobs for more than 80 people. It is an exciting and inspiring place to visit.

This year, a community cafe was launched to create sustainable jobs in the immediate local community and this has already created more than 10 new jobs. This cafe will generate sustainable income and also serve as a platform where graduates from the women's training programme can have their internships and also sell their bakery products.

In the past year, 102 women gained valuable tailoring skills, 90 women with hairdressing expertise, 60 women with baking talents, and 48 women with the artistry of makeup. Upon completing their training, the women embark on a transformative journey through the Entrepreneurial Alternative programme, which paves the way for them to embrace entrepreneurship and start their own businesses. A partnership with the era92 fund has been a game-changer, providing 100 low-interest loans to women who have graduated from the programme. This financial support has been instrumental in helping these determined women turn their dreams into reality, as they establish and grow their small businesses.

I would like to recognize the vision, dedication and hard work of our partners on the ground in Uganda. Their tireless efforts of this talented team have created so many successful projects, and we are deeply grateful for their commitment and inspiration.

A highlight of the year was our New Africa Breakfast in Belfast in November 2023, when Emmanuel Trinity shared his vision for social enterprise as the most powerful and effective approach to addressing poverty in African countries and introduced people in Northern Ireland to the range of social enterprises he has developed. Emmanuel also shared his belief in moving away from traditional aid models towards social enterprise and business, in an inspiring interview on BBC Radio Ulster.

We are immensely grateful for the support we have received throughout the year. With the dedication of the Board members, the trust of our donors, and the enthusiasm of our volunteers and staff, we are confident that the 92hands Trust will continue to grow and create a positive impact in the lives of those most in need.

Thank you for your commitment and support, and we look forward to an even more fulfilling year ahead.

# 92Hands Trust

## Trustees' Report

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Tony Macaulay
	Mr Stephen Blevins
	Diane Holt (appointed 28 May 2024)
	Joy Hadden (appointed 28 May 2024)
	Mr Alan Wright (appointed 28 May 2024)
Other Officers:	Mr Emmanuel Nsabaanye (Ceased 4 March 2024)
	Mr Sam Lucas Lubyogo (Ceased 4 March 2024)
	Mr Roger Antony Warnock (Ceased 15 November 2023)

### Structure, governance and management

#### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

## 92Hands Trust

### Trustees' Report

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of 92Hands Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 4 September 2024 and signed on its behalf by:

.....  
Mr Tony Macaulay  
Trustee

## **92Hands Trust**

### **Independent Examiner's Report to the trustees of 92Hands Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of 92Hands Trust (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 Charities Act (Northern Ireland) 2008.

Having satisfied myself that the accounts of 92Hands Trust are not required to be audited under section 65 of Charities Act (Northern) Ireland 2008 and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act
- to state whether particular matters have come to my attention

#### **Basis of Independent Examiners' Report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept in respect of 92Hands Trust as required by section 63 of the Charities Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

## **92Hands Trust**

### **Independent Examiner's Report to the trustees of 92Hands Trust ('the Company')**

#### **Independent Examiner's Statement**

I have completed my examination and have no concerns in respect of the matter (1) to (4) listed above and in connections with the following directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention

.....  
Thomas Oliver and Associates Limited  
Certified Public Accountant

4 September 2024

## 92Hands Trust

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	48,532	48,532
Other income		86	86
Total income		48,618	48,618
<b>Expenditure on:</b>			
Other expenditure	4	(135,597)	(135,597)
Total expenditure		(135,597)	(135,597)
Net expenditure		(86,979)	(86,979)
Net movement in funds		(86,979)	(86,979)
<b>Reconciliation of funds</b>			
Total funds brought forward		86,608	86,608
Total funds carried forward	10	(371)	(371)
		Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	90,874	90,874
Total income		90,874	90,874
<b>Expenditure on:</b>			
Other expenditure	4	(4,266)	(4,266)
Total expenditure		(4,266)	(4,266)
Net income		86,608	86,608
Net movement in funds		86,608	86,608
<b>Reconciliation of funds</b>			
Total funds carried forward	10	86,608	86,608

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

The funds breakdown for 2023 is shown in note 10.

The notes on pages 11 to 16 form an integral part of these financial statements.

## 92Hands Trust

### (Registration number: NI686778) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	-	87,114
Cash at bank and in hand	8	<u>169</u>	<u>34</u>
		169	87,148
<b>Creditors: Amounts falling due within one year</b>	9	<u>(540)</u>	<u>(540)</u>
<b>Net (liabilities)/assets</b>		<u>(371)</u>	<u>86,608</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(371)</u>	<u>86,608</u>
<b>Total funds</b>	10	<u>(371)</u>	<u>86,608</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 4 September 2024 and signed on their behalf by:

.....  
Mr Tony Macaulay  
Trustee

The notes on pages 11 to 16 form an integral part of these financial statements.

## 92Hands Trust

### Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(86,979)	86,608
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	7	87,114	(87,114)
Increase in creditors	9	-	540
Net cash flows from operating activities		<u>135</u>	<u>34</u>
Net increase in cash and cash equivalents		135	34
Cash and cash equivalents at 1 April		<u>34</u>	-
Cash and cash equivalents at 31 March		<u><u>169</u></u>	<u><u>34</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 16 form an integral part of these financial statements.

# 92Hands Trust

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Charity status

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

The address of its registered office is:

12 Mill Square  
Lisadell Avenue  
Portstewart  
Co Londonderry  
BT55 7TB

These financial statements were authorised for issue by the trustees on 4 September 2024.

### 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 Companies Act 2006.

#### Basis of preparation

92Hands Trust 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.

#### 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.

## 92Hands Trust

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *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.

#### **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.

#### **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.

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

## 92Hands Trust

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **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.

#### **Fund structure**

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

#### **Financial instruments**

##### *Classification*

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

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

##### *Recognition and measurement*

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

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

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

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

## 92Hands Trust

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals and trusts	48,532	48,532
<b>Total for 2024</b>	48,532	48,532
<b>Total for 2023</b>	90,874	90,874

#### 4 Other expenditure

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees			
Examination of the financial statements		480	480
Other resources expended		135,117	135,117
<b>Total for 2024</b>		135,597	135,597
<b>Total for 2023</b>		4,266	4,266

#### 5 Independent examiner's remuneration

	<b>2024 £</b>	<b>2023 £</b>
Examination of the financial statements	480	540

#### 6 Taxation

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

#### 7 Debtors

	<b>2024 £</b>	<b>2023 £</b>
Other debtors	-	87,114

## 92Hands Trust

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 8 Cash and cash equivalents

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank	<u>169</u>	<u>34</u>

#### 9 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	<u>540</u>	<u>540</u>

#### 10 Funds

	<b>Balance at 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

##### Unrestricted funds

General	<u>86,608</u>	<u>48,618</u>	<u>(135,597)</u>	<u>(371)</u>
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	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>

##### Unrestricted funds

General	<u>90,874</u>	<u>(4,266)</u>	<u>86,608</u>
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#### 11 Analysis of net assets between funds

	<b>Unrestricted funds General</b>	<b>Total funds at 31 March 2024</b>
	<b>£</b>	<b>£</b>
Current assets	169	169
Current liabilities	<u>(540)</u>	<u>(540)</u>
Total net assets	<u>(371)</u>	<u>(371)</u>

## 92Hands Trust

### Notes to the Financial Statements for the Year Ended 31 March 2024

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2023 £</b>
Current assets	87,148	87,148
Current liabilities	(540)	(540)
Total net assets	86,608	86,608

#### 12 Analysis of net funds

	<b>At 1 April 2023 £</b>	<b>At 31 March 2024 £</b>
Cash at bank and in hand	34	34
Net debt	34	34
	<b>At 1 April 2022 £</b>	<b>At 31 March 2023 £</b>
Net debt	-	-

## 92Hands Trust

### Statement of Financial Activities by fund for the Year Ended 31 March 2024

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	48,532	90,874
Other income	<u>86</u>	<u>-</u>
Total income	<u>48,618</u>	<u>90,874</u>
<b>Expenditure on:</b>		
Other expenditure	<u>(135,597)</u>	<u>(4,266)</u>
Total expenditure	<u>(135,597)</u>	<u>(4,266)</u>
Net (expenditure)/income	<u>(86,979)</u>	<u>86,608</u>
Net movement in funds	(86,979)	86,608
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>86,608</u>	<u>-</u>
Total funds carried forward	<u><u>(371)</u></u>	<u><u>86,608</u></u>

## 92Hands Trust

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	48,532	90,874
Other income (analysed below)	<u>86</u>	<u>-</u>
Total income	<u>48,618</u>	<u>90,874</u>
<b>Expenditure on:</b>		
Other expenditure (analysed below)	<u>(135,597)</u>	<u>(4,266)</u>
Total expenditure	<u>(135,597)</u>	<u>(4,266)</u>
Net (expenditure)/income	<u>(86,979)</u>	<u>86,608</u>
Net movement in funds	(86,979)	86,608
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>86,608</u>	<u>-</u>
Total funds carried forward	<u><u>(371)</u></u>	<u><u>86,608</u></u>

This page does not form part of the statutory financial statements.

## 92Hands Trust

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i>Donations and legacies</i>		
Appeals and donations	48,532	90,874
	<u>48,532</u>	<u>90,874</u>
<i>Other income</i>		
Bank interest payable	86	-
	<u>86</u>	<u>-</u>
<i>Other expenditure</i>		
Rent	(55)	-
Light, heat and power	(227)	-
Repairs and maintenance	(1,156)	-
Computer software and maintenance costs	(661)	-
Charitable donations	(122,897)	(2,822)
Sundry expenses	(426)	-
Care giving allowances and costs	(7,777)	(903)
Motor expenses	(120)	-
Travel and subsistence	(1,090)	-
Independent examiner's fee	(480)	(540)
Legal and professional fees	(669)	-
Bank charges	(39)	(1)
	<u>(135,597)</u>	<u>(4,266)</u>

This page does not form part of the statutory financial statements.