

Amending

Friends of Nigeria - RVH Save a Heart Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2017

NE&CO LIMITED

Chartered accountant
18 Bachelors Walk
Lisburn
N Ireland
BT28 1XJ



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Friends of Nigeria - RVH Save a Heart Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2017

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Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2017

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2017.

Reference and administrative details

Registered charity name	Friends of Nigeria - RVH Save a Heart Foundation
Charity registration number	100026
Company registration number	NI624534
Principal office and registered office	2 Stockdam Glen Lisburn Co. Antrim BT28 3YS

The directors

Mr O Nzewi
Ms K Booth
Mr E Harkin
Dr B Varadarajan
Mrs K James (appointed on 6th April 2016)
Ms J Mills (appointed on 6th April 2016)

Company secretary Ms K Booth

Accountants NE&Co Limited
Chartered accountant
18 Bachelors Walk
Lisburn
N Ireland
BT28 1XJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 12 May 2014 and registered as a charity on 6 March 2014. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its' Articles of Association.

The following organizational structure is in place:

- 1) **Board of Directors:** There shall be a minimum of 4 Directors with representation in each of the multidisciplinary team group normally required for delivery of safe open heart surgery. Directors are appointed from the current list of volunteers by consensus and shall normally serve for a period of 3 years renewable by mutual consent for another term. The Directors will elect the chairman, vice chairman, secretary and treasurer of the foundation from the group. These operational officers shall also serve for a period of 3 years and also renewable for another term. The Board of Directors shall meet at no less than 2 times every year. They are responsible for planning all the activities of the foundation including fund raising, scheduling of medical mission and operating the foundations account. They will

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liaise with the host institution to facilitate registration of the volunteers in line with host local regulatory requirement and facilitate visa applications. They are responsible for ensuring compliance with the entire necessary legal requirement expected of a charity organization including preparation of annual accounting and general report of the activities at the end of every financial year.

- 2) **Members:** Members are recruited and appointed by the Directors based on their commitments and demonstration of keen interest in the activities of the charity. They do not necessarily need to have skill relevant in the area of cardiac surgery.
- 3) **Volunteers:** There will be a bank list of volunteers and their participation at any of the foundations activities including medical mission shall entirely be voluntary and normally variable depending on availability and requirements. Volunteers are recruited world-wide and must have relevant skill required in open heart surgery program.

RECRUITMENT AND APPOINTMENT OF MANAGEMENT COMMITTEE

The directors of a company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. At the first annual general meeting all the directors must retire from office unless by close of the meeting the members failed to elect sufficient directors to hold a quorate meeting of the directors. At each subsequent annual general meeting one-third of the directors or, if their number is not three or a multiple of three, the nearest to one-third, must retire from office. If there is only one director he or she may continue in office. All directors retiring at an annual general meeting may be re-elected.

TRUSTEE INDUCTION AND TRAINING

Whilst no formal training is given by the Charity, trustees are encouraged to attend relevant training courses offered by different organizations in Northern Ireland. Appropriate guidance material published by Companies House and other bodies is made available for information. The trustees also bring to the organization relevant skills and training gained through their occupation and other activities.

OBJECTIVES AND ACTIVITIES

We are non-governmental international charitable organization with the sole aim of making access to open-heart surgery affordable and sustainable within the Wes-African Sub Region in particular Nigeria. We aim to provide free services including teaching, training, transfer of special skills, source and donate medical equipment where appropriate to enable the medical specialists in cardiovascular medicine ensure proper standards of medical practice in Nigeria. We will achieve these by:

- 1) Identification of suitable institutions with basic minimum safe facilities necessary to conduct open heart surgery and sign a memorandum of understanding on what and how we can assist them. We will only work with institution in an area that is considered safe to practice.
- 2) We will organize regular charity medical missions at appointed times to these identified institution, carry out open heart operations by the team of our specialist volunteers from UK and other parts of the world. During the mission we will strive to teach and train and transfer necessary skill to the locals towards self-sufficiency.
- 3) We will treat deserving patients in Nigeria rich or poor and irrespective of their

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Year ended 31 May 2017

ethnicity, religious beliefs or affiliations.

- 4) We will provide our services; facilities and medical equipment donated by our sponsors free of charge to the local medical practitioners to enable them carry out their work and train them appropriately on how to use them.
- 5) We will at all-time ensure proper standards of medical practice during our mission and work within the local guidelines set by the country's regulatory bodies.
- 6) We will source volunteers to cover all requests for help both locally and internationally through publications and advertisement on our web site to build up a bank of specialist volunteers.
- 7) We will assist our partner institution in Nigeria in identification of area of need for skill development and help source short-term training and clinical attachment exposure in hospitals within UK willing to help.

Achievements and performance

Annual report of The Friends of Nigeria-RVH Save a Heart Foundation-June 1st 2016-May 31st 2017.
Charity Registration No: NIC100026, Company Registration No: NI624534 and HMRC No: NI00292

Friends of Nigeria-RVH Save a Heart Foundation (**Save a Heart Nigeria**) came into existence following a unanimous decision by the volunteers (16th Oct 2013) who had participated at the previous medical charity mission to Nigeria; setting up and initiating open heart surgery programme at the University of Nigeria Teaching Hospital as well as in other suitable medical institutions. This report covers our activities from 1st June 2016 to 31st May 2017.

Registration and compliance with regulations:

1) A charity bank account remains unchanged with Danske Bank. The account name is Friends of Nigeria-RVH Save a Heart Foundation Fund (Save a heart Fund). It comprises of a current and savings account. Signatories to the account are the 3 Directors of the Friends of Nigeria-RVH Save a heart Foundation as listed in the company registration document.

2) Friends of Nigeria-RVH Save a Heart Foundation was among the first 100 charities registered following the introduction of the on-line registration of all charities within Northern Ireland. We were delighted to have the group picture of our June 2014 charity mission to University of Nigeria teaching Hospital with our host worthy to appear on the CCNI web site banner.

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Year ended 31 May 2017

3) **Company Registration:** In compliance with regulatory requirement, Friends of Nigeria-RVH Save a Heart Foundation is a registered charity company, limited by guarantee. There are 6 Directors listed in the company records: Mr Oc Nzewi (Executive Director and Chairman) Dr Bharathi Varadarajan (Vice Chairperson), Ms Karen Booth (Secretary) and Mr Eanan Harkin (Treasurer). Two additional Directors joined our Board in 2016. They are Mrs Karen James and Ms Janet Mills. They bring along wealth of experience in surgical theatre management and critical care nursing education.

4) **HMRC registration for Gift aid and Tax purposes.** We are registered with HMRC. This is a very important land mark as it will enable us claim back 25p for every £1 donated to us by any UK tax payer that supports our work. Save a heart Foundation have benefited from gift aid top up for the second successive year. In this reporting period, we claimed £3,188.

5) Official web site for The Friend of Nigeria-RVH Save a Heart Foundation was re-designed and is now www.saveaheartnigeria.org.uk.

6) **Accountants:** Norman Elliott & Company Accountants, No 18 Bachelors Walk Lisburn BT28 1XJ remains the charity's accountant.

Donations and Fund raising activities

Without support and generosity of the wonderful people of Northern Ireland, we would not have functioned and achieved the success we recorded within the past year. Save a Heart is immensely grateful to the following organization for donations of both new and decommissioned but well serviced and usable equipment and cardiac surgery consumables. The lists are too many but the following are worthy of special mentioning: BHSCT-cardiac surgery Unit, BHSCT-Mater Hospital ICU, HSC-procurement office at RVH, John Bannon Ltd Dublin and Reid HealthCare Dublin.

The following fund raising activities were undertaken;

1) Quiz night on 20th Oct 2016

2) Christmas hand make craft sales on 26th Nov 2016

3) Voices together Choir in association with African drums 27th February 2017 hosted by St John's Presbyterian Church Newtownbreda.

Special thanks also to all our volunteers for not only giving up their holidays to take part on the trips but worked immensely hard at fund raising activities. A total of £27,424 was raised during the year.

Charity Medical Mission- Save a heart in Nigeria. This reporting period saw four very successes missions. The main trip was from 3rd- 11th June 2017. 10 volunteers were in attendance to our main host hospital UNTH. (Mr Oc Nzewi, Ms Karen Booth, Dr Jijin Joseph, Mr Simon Anderson, Janet Mills, Margaret Lowe, Felicia Kwaku, Karen James and Orla McAlonan. Five successful open heart surgery were performed, two of these cases were totally sponsored by save a heart foundation as they were unable to pay their hospital bills. Teaching and training/skill transfer was paramount during this mission. We also conducted the first ever major symposium held at UNTH premises- **Enugu 3 Day Intensive Workshop in Anaesthesia, Critical care, Emergency and Peri-operative Medicine; 8-10th**

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June 2017. This was well received and attracted 149 participants. A similar symposium is planned for 2018.

The other 3 missions were carried out by Mr Oc Nzewi alone, just to supervised the local team carry out open heart surgery on their own. Mr Oc Nzewi played the role of a watchful participating surgical assistant. All the three were very successful (January and March 2017 at UNTH and March at Lagos State University Teaching Hospital Lagos). This is central to our main objective; to get the local team stand on their own. Procedures done were 2 mitral valve and 2 aortic valve replacements.

Training and skill transfer: Three years into this project, we are beginning to see the positive result of our endeavour. We believe that cardiac surgery can only be truly accessible and affordable to Nigerian citizen only when the procedure can be successfully performed by the local team. To achieve this, we have assisted in sourcing short term placement overseas in form of clinical fellowship for the senior clinicians for specific skill acquisition. Dr Uzo Brown-Adiku from UNTH is on his second year training program with the Cardiac Surgery Unit of the Royal Victoria hospital. Dr Bode Falase has finished his fellowship and returned back to Lagos University Teaching Hospital to head the Cardiothoracic Unit there. He performed the mitral valve replacement surgery in March 2017 when I visited the Unit to kick start his program.

Financial report:

A total of £27,424 was raised in this financial year. An independent examiners report will be published by the Charity Accountant, Norman Elliot Accountants in Lisburn. Flight Tickets, visa application and processing fee remains the main expenditure.

Action plan for next year:

- 1) We are planning for 2 mission trip, to UNTH. Dates are yet to be finalised.
- 2) Funding raising activities: We will intensify our fund-raising activities. The following are planned: Charity Christmas craft sales, Charity quiz night and Charity ball.
- 3) Application for gift aid refund from HMRC to be pursued as soon as files are ready.
- 4) Continue with identification of targeted training position for some of the local team members from Nigeria where possible. We see this as the best way to fast track training of our local partners. This strategy is on-going and is beginning to yield some positive results.
- 6) Inspection of new cardiac centres for advice on set-up.

A comprehensive guideline for setting up a successful open heart surgery in development country has been developed and presented by Mr Oc Nzewi at the Abuja September 2016 Nigerian cardiac Society Annual general meeting and has been adopted as working document by the newly inaugurated Association of cardiovascular and Thoracic surgeons of Nigerian.

Outside Cardiac Surgery activity: Save a Heart Foundation continues to support the New Born special care Unit at UNTH with donations of specialised materials for the care of premature babies.

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Year ended 31 May 2017

We look forward to more successful mission in 2017/18.

Vise en espoir "look forward in hope" To do nothing is no longer an option.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

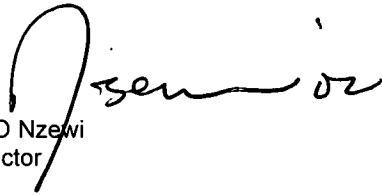
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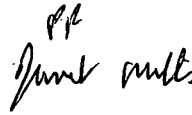
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Directors' Annual Report (Incorporating the Director's Report) *(continued)*


Year ended 31 May 2017

The directors' annual report was approved on 27 March 2018 and signed on behalf of the board of trustees by:



Mr O Nzewi
Director



Ms K Booth
Director

Mr E Harkin
Director 

Dr B Varadarajan
Director 

Ms J Mills
Director 

Mrs K James
Director 

Ms K Booth
Charity Secretary 

Friends of Nigeria - RVH Save a Heart Foundation

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Independent Examiner's Report to the Directors of Friends of Nigeria - RVH Save a Heart Foundation

Year ended 31 May 2017

I report to the directors on my examination of the financial statements of Friends of Nigeria - RVH Save a Heart Foundation ('the charity') for the year ended 31 May 2017.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Ne & Co Ltd

NE&CO LIMITED
Chartered Accountants

18 Bachelors Walk
Lisburn
N Ireland
BT28 1XJ

Friends of Nigeria - RVH Save a Heart Foundation

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Statement of Financial Activities (including income and expenditure account)

31 May 2017

		2017		2016
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	5	27,424	27,424	20,486
Investment income	6	12	12	12
Total income		<u>27,436</u>	<u>27,436</u>	<u>20,498</u>
Expenditure				
Expenditure on charitable activities	7,8	21,267	21,267	35,269
Total expenditure		<u>21,267</u>	<u>21,267</u>	<u>35,269</u>
Net income/(expenditure) and net movement in funds		<u>6,169</u>	<u>6,169</u>	<u>(14,771)</u>
Reconciliation of funds				
Total funds brought forward		4,629	4,629	19,400
Total funds carried forward		<u>10,798</u>	<u>10,798</u>	<u>4,629</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

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Statement of Financial Position

31 May 2017

		2017 £	£	2016 £
Current assets				
Cash at bank and in hand		11,494		5,025
Creditors: amounts falling due within one year	12	696		396
Net current assets			10,798	4,629
Total assets less current liabilities			10,798	4,629
Net assets			10,798	4,629
Funds of the charity				
Unrestricted funds			10,798	4,629
Total charity funds	13		10,798	4,629


For the year ending 31 May 2017 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2018, and are signed on behalf of the board by:


Mr O Nzewi
Director


Ms K Booth
Director


Mr E Harkin
Director


Dr B Varadarajan
Director

The notes on pages 12 to 17 form part of these financial statements.

Friends of Nigeria - RVH Save a Heart Foundation

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Statement of Cash Flows

Year ended 31 May 2017

	2017 £	2016 £
Cash flows from operating activities		
Net income/(expenditure)	6,169	(14,771)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(12)	(12)
Accrued expenses	300	—
Cash generated from operations	6,457	(14,783)
Interest received	12	12
Net cash from/(used in) operating activities	6,469	(14,771)
Net increase/(decrease) in cash and cash equivalents	6,469	(14,771)
Cash and cash equivalents at beginning of year	5,025	19,796
Cash and cash equivalents at end of year	11,494	5,025

The notes on pages 12 to 17 form part of these financial statements.

Friends of Nigeria - RVH Save a Heart Foundation

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Notes to the Financial Statements

Year ended 31 May 2017

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in England and Wales. The address of the registered office is 2 Stockdam Glen, Lisburn, Co. Antrim, BT28 3YS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

The Company prepared its accounts using the SORP 2015 for the first time this year. The change in accounting policy had no impact on the results reported of the Charity.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 June 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 15.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2017

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Friends of Nigeria - RVH Save a Heart Foundation

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2017

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2017

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Equipment donations	—	—	9,976	9,976
Gift aid	3,188	3,188	—	—
Donations	24,236	24,236	10,510	10,510
	<u>27,424</u>	<u>27,424</u>	<u>20,486</u>	<u>20,486</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Website/ telephone	80	80	516	516
Shipping	3,410	3,410	33	33
Travel	9,450	9,450	10,037	10,037
Legal fees	—	—	936	936
Medical equipment	6,046	6,046	19,996	19,996
Medical consumables	1,955	1,955	3,451	3,451
Accountancy	326	326	300	300
	<u>21,267</u>	<u>21,267</u>	<u>35,269</u>	<u>35,269</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2017

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Website/ telephone	80	—	80	516
Shipping	3,410	—	3,410	33
Travel	9,450	—	9,450	10,037
Legal fees	—	—	—	936
Medical equipment	6,046	—	6,046	19,996
Medical consumables	1,955	—	1,955	3,451
Accountancy	—	326	326	300
	<u>20,941</u>	<u>326</u>	<u>21,267</u>	<u>35,269</u>

9. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>326</u>	<u>300</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2017 £	2016 £
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The average head count of employees during the year was Nil (2016: Nil).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

11. Trustee remuneration and expenses

The Trustees received remuneration totalling £0 (£0 - 2016) during the year. The trustees had no expenses reimbursed in either year.

12. Creditors: amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	<u>696</u>	<u>396</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 June 2016 £	Income £	Expenditure £	At 31 May 2017 £
General funds	<u>4,629</u>	<u>27,436</u>	<u>(21,267)</u>	<u>10,798</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2017

14. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

15. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 June 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.