

# **The Paristamen CIO**

**Standing beside charities with small grants to make a big difference**

**The Paristamen CIO**

Registered charity number 1155665

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDING 31 MARCH 2018**

**Fourth year of The Paristamen CIO**

(33rd year since the founding of Paristamen)

# THE PARISTAMEN CIO

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 MARCH 2018

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### Administrative Details

Name of charity:	The Paristamen CIO
Registered charity number:	1155665
Charitable objects:	<p>The objects of the CIO are:</p> <ol style="list-style-type: none"><li>(1) the advancement of the Christian faith; and</li><li>(2) to further such other purposes which may be charitable according to the law of England and Wales which are not inconsistent with (1).</li></ol> <p>These objects are subject to a provision that the property of the CIO can only be applied for purposes which are also charitable in Scottish and Northern Irish charity law.</p>
Legal form:	Charitable Incorporated Organisation (Foundation CIO where the members are the same persons as the charity trustees)
Governing Document:	CIO Constitution as at date of incorporation: 6 February 2014
Charity Trustees:	<p>Prof Gareth G Morgan (Chair) Mrs Sharon L Morgan (Administrative Trustee) Mr Peter Gorbert</p> <p>(There were no changes of trustees between the start of the year and the date of approval of this report and accounts.)</p>
Principal Office:	The Paristamen CIO 36 Acomb Wood Drive, York YO24 2XN Tel: 01904 788885
Also at:	East Lothian, Scotland (Note: All grant applications and other queries, including those from Scottish organisations, should be sent via the main address in York).
E-mail:	<a href="mailto:admin@paristamen.org.uk">admin@paristamen.org.uk</a>
Website:	<a href="http://www.paristamen.org.uk">www.paristamen.org.uk</a>
Principal Activity of Charity:	Grant-making
Bankers/Investment Providers:	National Westminster Bank plc  Cambridge & Counties Bank Ltd

## **Basis of Report**

The Charity Trustees of the CIO present their report for the year, which is prepared in accordance with the annual report requirements of the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008. The Trustees have also taken account of recommendations for the Trustees Report in the Statement of Recommended Practice: Accounting and Reporting by Charities. (Both the Charities SORP 2005 and the SORP 2015 FRS102 have been considered – see note 1(a) in the accounts.)

The Trustees have taken advantage of the provisions in the Regulations to omit certain information from the Trustees Report which is only required for auditable charities.

## **Vision and Strapline**

Since 2010 the Trustees have adopted a "strapline" in an attempt to summarise the Paristamen vision and make it easier for applicants to consider whether it is appropriate to apply to us – more recently we had added a geographical focus:

*Standing alongside charities (mainly in Yorkshire and in Scotland) with small grants to make a big difference*

The term "standing alongside" derives from the Greek word Παριστάμεν – Paristamen (Greek: we stand beside) and the strapline seeks to stress that we only offer small grants, and that recipients must be charitable organisations. We hope our grants will make a significant difference to their work (but it is the recipients' normal work we want to support – in most cases we do not expect that our grants will be restricted to specific projects).

## **Organisation**

All major decisions including awards of grants are taken by the three Trustees collectively, with day to day administration handled on a voluntary basis by Sharon Morgan who acts as Administrative Trustee. Detailed negotiations with recipients of intermediate and large grants are generally delegated to Gareth Morgan as Chair of Trustees. The charity has no paid staff.

All decisions on grants and other issues are taken at Trustees meetings - normally now on a pattern of three meetings per year (June, October, February). Between formal meetings, the Trustees undertake further liaison by email.

## **Income, Legacy Fund and Grant Commitments**

Much of the work of The Paristamen CIO is funded by donations received during the course of each year, on which tax is reclaimed under gift aid.

However, the work of the charity was transformed in 2014/15 when we received legacy income of just over £170,000 (including an additional family donation administered on the same basis as the legacy). Although the legacy was left to Paristamen on an unrestricted basis, the Trustees decided that the legacy should be used over a period of around five years (see below) and to facilitate this it was agreed to establish a designated "Legacy Fund" in the accounts.

However, whilst the Trustees have agreed to use the legacy over several years, the Legacy Fund is not an endowment, nor is it restricted, and it will be fully spent in a few years – it is separated from the General Fund purely as a designated fund to assist the Trustees in tracking its use. See the Accounts for further details. The charity therefore has no restricted or endowment funds, and all of the charity's work is undertaken from unrestricted funds.

All grants are normally thus made on a one-off basis without long term commitments.

## Grant-Making Policy and Practice: Public Benefit

In total during the year there were five grant-making programmes as set out below.

It is by making these grants – all of which are to support other charities – that The Paristamen CIO meets the public benefit requirement set out in the Charities Act 2011.

The Trustees confirm that they have considered the Charity Commission's Guidance on the Public Benefit Requirement in planning the work of the charity.

The ultimate beneficiaries of the charity's work are not the charities to which we give grants but the beneficiaries which they support. Because of the breadth of our objects, the ultimate beneficiaries can be very varied - they include:

- (a) people who benefit from access to advice, training or education as a result of our educational grants
- (b) people who hear about the Christian faith, or who are nurtured and supported in their faith, as a result of our grants in that area
- (c) people who are in poverty or disadvantage who benefit from the additional work that results from grants we make to charities working in disadvantaged communities
- (d) similar benefits can arise when we make grants which fall under other charitable purposes.

The Trustees are consciously considering who will benefit when taking decisions on the award of grants.

### BROADER ISSUES IN CURRENT GRANT-MAKING

Most grants are made on an unrestricted basis – except for the Large grants programme in which grant applications are invited for very specific projects – and in some cases the same applies to Intermediate grants. In terms of other grant-making we may occasionally support specific projects but, in general, where we are happy with the organisation's work, we do not want to force applicants to set up restricted funds for the modest amounts we can usually offer.

The following policies on the size of grants are now in operation:

- The Responsive programme will now generally give grants of £500 with an expectation of making around 12 grants in total.
- The Planned programme will generally support 10 grants of £500 per year.

### GRANT-MAKING IN SCOTLAND

Since summer 2016, two of the Trustees have a considerable presence in southern Scotland and a key change agreed from autumn 2016 was to include Scotland as well as Yorkshire in the area for local grants. Although occasional grants have been made to Scottish charities in the past, the current year (2017/18) saw a number of Scottish awards for the first time.

The Trustees are building links with the Scottish charity sector and, shortly before year end, Paristamen became an associate member of the body *Scottish Grantmakers*.

The Trustees are in the process of considering the most appropriate status for Paristamen in terms of charity registration in Scotland – either as a dual-registered charity, or whether to form a new charity in Scotland. A decision on this issue is expected to be taken in the year 2018/19.

## OVERVIEW OF GRANT-MAKING PROGRAMMES

### (1) Planned Grant-Making

This programme provides for support to organisations which the Trustees have decided, as a matter of policy, to support on a long term basis - without requiring applications from the organisations concerned (apart from receipt of their Annual Report and Accounts). The recipients are reviewed annually when budgets are set for the following year.

The Trustees have agreed to make 10 Planned grants per year, selecting one leading charity in each of the following fields:

- Human rights
- Medical
- Christian Mission UK
- Christian Mission International
- General Overseas Development
- Christian Overseas Development
- Housing & Homelessness
- Counselling
- Prisoners
- Refugees and Asylum Seekers.

Each year the list of fields is reviewed and the specific recipient charities within each field are also considered. In the 2017/18 review no changes were made to the categories, although the list of categories has been re-ordered.

By the nature of this fund, it is not possible to consider new applications, although over the years there have been cases where an organisation which was initially supported through a Responsive grant (see below) has been allocated to the Planned grant-making programme for ongoing support. All Planned grants are now awarded annually at the October Trustees meetings.

### (2) Responsive Grant-Making

This is the main Paristamen grant-making programme - it allows for grant-making in response to new causes or organisations that make contact with the Paristamen CIO each year.

The Trustees' criteria in relation to new grant applications for Responsive Grants are now as follows:

- We only make grants to organisations, not to individuals, and we do not support individual student placements/projects/courses/overseas visits of any kind.
- Organisations must be UK charities (but we are happy to consider charities excepted or exempt from registration).
- Grants from this fund are only made to small and medium charities - which we now define as those not over £1M income. We believe the level of grants we can offer - no more than a few hundred pounds - are more likely to make a contribution to smaller charities. (This limit applies to the charity as a whole, so local organisations which are constituted as charities in their own right will generally be eligible, but local branches of national charities will not be considered under this programme if the total income of the national organisation is over £1M.)
- In the case of locally-based charities (including churches) our support is strictly limited to organisations based in *either* Yorkshire *or* Scotland.
- We are happy to receive applications from national organisations outside Yorkshire and Scotland, but only if the work is genuinely serving most of the country. However, this is subject to the limit of £1M total income, so support to national organisations, is intended for charities working in specialist areas which are not yet able to attract huge support.

- Although we are very interested in overseas development, we contribute significant amounts to this via the Planned Grant Making programme - so applications in the field of overseas development are not normally considered in the Responsive programme.
- We do not support organisations or projects where the main object is: the advancement of arts, environmental improvement, sport, animal welfare or support of the armed forces. This does not mean we exclude any applications involving such work - but any applications which involve any of these areas should make sure that the actual aims of the work are very clear.
- We do not support appeals to provide special trips or prizes to children or adults (although we are happy to consider residential activities in the UK with a clear educational or therapeutic benefit).
- We do not support building appeals from this fund - this is simply because we feel the sort of small grants we can offer are much more likely to make a difference to operational work.
- We are more interested in the organisation than the project, and in the final stages of choosing which charities to support, we place considerable attention on the organisation's Annual Report and Accounts in terms of conformity to charity law and indication of a well-managed organisation.

All applications (apart from obvious circulars) are acknowledged – either with an immediate rejection if outside our criteria, or with an indication that the application will be considered at the next Trustees' meeting. Applications are assumed to be for the responsive programme unless otherwise stated. We are happy to receive circular appeals, and will ask for accounts and consider them at the next Trustees meeting if they are within our criteria: we do not wish to force those seeking funds into preparing detailed individual applications for the small levels of grants that we can provide. Some charity appeals addressed personally to an individual Trustee are also treated as responsive applications for Paristamen (at the discretion of the Trustee concerned).

We ask those applying for a responsive grant (whether successfully or not) to wait at least a year before re-applying.

### **(3) Large Grants**

Using the legacy received, the Trustees are now awarding a major one-off grant of £20,000 each year in a very specific field.

- For the first year (2016) bids were invited to provide a project in the field of *Christian Perspectives on Death and Dying*. A grant award (subsequently increased to £22,500) was made to Cardiff University to run a major project in this field. During 2017/18 the Trustees spent considerable time in liaison with the Cardiff team on this project. Six one-day conferences (Gloucester, Cardiff, Frome, London, Oxford, York) took place between autumn 2016 and summer 2017 with further issues highlighted on Twitter using the handle @XnDying. From the conferences, the Cardiff team developed an extensive online resource now available at [www.christiandyng.org.uk](http://www.christiandyng.org.uk) allowing similar workshops and discussions to be arranged by others. The online resource was launched at an event in London in October 2017, and following addition of other materials, Paristamen accept the project as being complete at December 2017 – though the online resource will remain available for at least five years. The Trustees are grateful to the Cardiff Team (primarily Prof Jenny Kitzinger and Dr Julie Latchem for all the commitment they gave to this project).
- For 2017 the Large grant theme was focussed on international development charities, inviting applications in the field of *Conflict Resolution and the Refugee Crisis*. Ten applications were received and the Trustees awarded a £20,000 grant to CAFOD for work in South Sudan for intense work over a period of around three months. The Trustees received a report on this project in late 2017 (now available on the Paristamen website) which was discussed by the Trustees in February 2018. Following clarification of some issues by CAFOD the project is now complete.
- For 2018, the Trustees invited applications on the theme *Community Cohesion in Yorkshire in the Lead-up to Brexit*. Following the various social divisions reported in the light of EU

Referendum vote in June 2016, and, in particular, the 62% Leave vote in Yorkshire, the Trustees decided to invite Yorkshire-based charities to bid for an imaginative project that would seek to explore these tensions on the 12 months leading to 29 March 2019 when the UK is expected to leave the EU. We sought proposals that would bring together those with different views on Brexit and, if possible, seek to build links between citizens of EU27 countries living in Yorkshire and Yorkshire-based UK citizens. A number of charities expressed interest in the project and two substantive bids were received. Following detailed discussion, the Trustees awarded a £20,000 grant to Artworks Creative Communities (ACC – based in Bradford) to run a film-based project involving a series of ‘Brexit cafés’ and a major discussion event in March 2019. ACC have called the project *EU Bah Gum! Yorkshire Voices on Brexit* – see [www.eubahgum.uk](http://www.eubahgum.uk). The grant is being paid in three instalments (subject to satisfactory progress) – the first in March 2018 and the remainder will be payable in 2018/19.

#### **(4) Intermediate Grants**

Under the Intermediate grants programme (resourced from the legacy fund) the intention is that Paristamen will launch a new theme each year to provide two or three grants of £2,000 or £3,000 within a very specific area.

- The first Intermediate grants theme (in 2015/16) was *The Use of Music in Therapy or in Addressing Social Disadvantage* and three grants of £2,000 each were awarded.
- For 2016/17 the Intermediate grants theme was to support the provision of *Community Toilets* in village halls, places of worship etc in the Yorkshire region that currently have no functioning toilet provision for visitors. A total of 26 applications were received by the deadline in September 2016 and following very detailed consideration, the Trustees agreed to award three grants of £3,000 each.

However, for a range of reasons the initial three grant recipients were all unable to proceed with their toilet installations: two awards were declined before 31 March 2017 (so they never appear in the Paristamen accounts) and the third was declined in summer 2017 (so it appears in the current 2017/18 accounts as a grant returned – see note 5).

The Trustees then considered the next-highest scoring applications from the original 26, and two further awards were made as shown in the accounts – although one of these was declined after year end, meaning that only one toilet grant has been successfully awarded. The Trustees will consider this further in 2018/19. For each toilet grant, a further £60 grant is awarded to the charity TEAR Fund under its “toilet twinning” project to allow the toilets supported to be twinned with a toilet or latrine in a developing country.

- For 2017/18 the Intermediate grants theme agreed was: *Supporting Individuals and Families with Personal Financial Management*. It was hoped to award two grants: one for work in Yorkshire and one in Scotland. Initially the number of applications received was very small, but following further encouragement to charities to apply, two awards of £3,000 were made.
- For 2018/19, given the difficulties noted above in getting good applications for Intermediate grants, the Trustees will instead be operating a programme of one-off (trustee-nominated) grants as explained below.

#### **(5) One-Off Grants**

Soon after receipt of the legacy, three one-off grants of £5,000 were made, with each Trustee invited to nominate a grant recipient for this purpose – these were awarded in 2014/15 and 2015/16.

However, one of the 2014/15 grant recipients (Diocese of Middlesbrough) was unable to spend the full £5,000 on the purpose intended, and a grant refund of £1,623 was received in 2017/18.

The Trustees intend to award three further one-off grants of £2,000 each in 2018/19.

## Grants Made During the Year

Please refer to the Annual Accounts for the list of actual grants made.

## Applications Received and Proportion Leading to Grants

Figures for numbers of applications received for Responsive Grants, and the numbers that led to an award, are as follows.

<i>Responsive Grant Applications and Awards</i>	2018	2017
Applications received (including a few received at the end of the previous year, too later for consideration)	45	37
Less: Applications rejected at the outset (falling outside the criteria or previous grant applicants re-applying too quickly)	(9)	(4)
Applications considered in full by Trustees	36	33
Responsive grants awarded	17	11
Percentage of applicants that met our general criteria and provided accounts which were awarded a grant	38%	33%

Across all grant-making programmes (Planned, Responsive, Large, Intermediate and One-Off) a total of 33 grants (2017: 26) were agreed and offered. (These figures are the total number of initial grant awards – they do not generally agree exactly with the grants shown in the accounts due to grants subsequently declined or refunded.)

## Financial Report on the Year

The financial results are as disclosed in the accounts.

During the year 2017/18 The Paristamen CIO had £15,143 of new income (more than double the 2017 figure of £6,644). This includes £1,581 (2017: £2,134) of investment income.

Expenditure totalled £41,949 including net grant awards of £41,497. This was lower than the £56,000 of grant awards in 2017/18 but the latter was exceptional due to two Large grants in the same year for the reasons explained above. So, excluding this factor, grant-making has increased by over £5,000 compared to the previous year.

## Reserves Policy

The Trustees have agreed that the legacy should be spent over a period of approximately 5 years. This period was chosen recognising that on the one hand the legacy is not an endowment and should be spent within a reasonable period – but on the other hand the Trustees felt that a period of around five years of increased grant making would be more beneficial than attempting a one-off huge increase in grants awarded. To help keep track of this, the legacy has been allocated to a designated fund.

The Legacy Fund began in late 2014 at £170,130 and at 31 March 2018 the balance was £76,133. This means that after three years of grant-making from this fund, around 55% of the Legacy Fund is now spent. This is broadly in line with plans to spend the fund over a five year period.

Within the General Fund, the Trustees have agreed to keep a minimum reserve of £1,000 to cover operational costs (i.e. governance and support costs) for at least six months – though substantive grants will generally only be possible as new income is received. At 31 March 2018 the balance of the General Fund was £5,078 (£4,387 at 31 March 2017). This is sufficient to cover an initial round of Responsive grantmaking in June 2018 in addition to the operational costs.

## **Investment Policy**

Following receipt of the legacy which is only to be spent over several years, the Trustees agreed the balance should be held in an account which could be expended as required, but which could accumulate significant interest over the years, whilst minimising risk. The Trustees have therefore opened a fixed term deposit account with Cambridge & Counties Bank for this purpose.

## **Scrutiny of Accounts**

In recent years the gross income of Paristamen has been below the £25,000 level at which an independent examination is needed under the Charities Act 2011. The Trustees considered whether it would be beneficial to have a non-statutory independent examination, but concluded that it would be more beneficial to save the cost and thereby increase the level of grants that could be made. Nevertheless, as in the past the Trustees have conducted their own checks before approving the accounts. (The Trustees are aware, however, that an independent examination will be needed in future if the charity becomes registered in Scotland.)

## **Wider Involvement**

The Paristamen CIO has continued to be an active member of the Association of Charitable Foundations and seeks to follow ACF guidelines where possible.

Paristamen continues to be involved in the Yorkshire Grant-Makers Forum – one Trustee attended a meeting of the Forum in Bradford in November 2017. As far as possible, we seek to rotate which trustees attend such events so that all trustees gain the expertise from the Forum.

As explained above, Paristamen also became affiliated to Scottish Grantmakers just before the end of the year 2017/18, and a Trustee has attended some of their events subsequent to year end.

## **Fundraising**

Ongoing support to Paristamen is by a small number of donors, mainly the Trustees, but other donations are very welcome.

The Trustees support the importance of ethical fundraising including the principles in the Fundraising Regulator's (FR) Code of Fundraising Practice. However, given the FR's focus on larger charities, the Trustees resolved that there would be little benefit in paying fees to affiliate formally with the FR.

## **Approval**

This Report was approved by the Trustees on 20 August 2018 and is signed on their behalf by:

*Gareth Morgan*

Gareth Morgan  
Trustee

*S L Morgan*

Sharon Morgan  
Trustee

# THE PARISTAMEN CIO

## ANNUAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2018

### Statement of Financial Activities

	===== 2017/18 =====			2016/17
	General Funds	Legacy Funds (Note 1(e))	Total Funds	All Funds
	£	£	£	£
<b>Incoming Resources</b>				
<i>Donated Income:</i>				
Net Donations Received	10,850		<b>10,850</b>	3,610
Tax Refunds on Gift Aid	2,712		<b>2,712</b>	900
Investment Income	1,581		<b>1,581</b>	2,134
Total Incoming Resources	15,143	0	<b>15,143</b>	6,644
<b>Resources Expended</b>				
<i>Charitable expenditure:</i>				
Grants Made – Planned (Note 2)	5,000		<b>5,000</b>	5,000
Grants Made – Responsive (Note 3)	9,000		<b>9,000</b>	5,500
Grants Made – Large (Note 4)		20,000	<b>20,000</b>	42,500
Grants Made – Intermediate (Note 5)		9,120	<b>9,120</b>	3,000
Grants Made – One-Off (Note 6)		(1,623)	<b>(1,623)</b>	-
<i>Sub-total: Total Grants Made:</i>	14,000	27,497	<b>41,497</b>	56,000
Support of Grant Making (Note 7)	357		<b>357</b>	222
Governance Costs (Note 8)	95		<b>95</b>	319
Total Resources Used	14,452	27,497	<b>41,949</b>	56,541
NET MOVEMENT IN FUNDS	691	(27,497)	<b>(26,806)</b>	(49,897)
Opening Balances 1 April 2017	4,387	103,630	<b>108,017</b>	157,914
FUND BALANCES 31 MARCH 2018	5,078	76,133	<b>81,211</b>	108,017

The notes on pages 12 to 15 form part of these accounts.

## Balance Sheet

	31 Mar 2018	31 Mar 2017
	£	£
<b>Assets and Liabilities</b>		
CURRENT ASSETS		
<i>Debtors</i>	0	0
<i>Current Asset Investments</i>		
Cambridge & Co 95 day deposit a/c	90,800	107,219
<i>Cash At Bank and In Hand</i>		
Nat West Current account	6,471	3,893
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Total Current Assets	97,271	111,112
CURRENT LIABILITIES		
<i>Creditors Due Within One Year</i>		
Grants not paid by year end (Note 5)	16,060	3,000
Miscellaneous creditors	-	95
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Total Creditors Due Within One Year	16,060	3,095
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NET CURRENT ASSETS	81,211	108,017
<hr/>		
NET ASSETS	81,211	108,017
<hr/>		
<b>Represented by Funds</b>		
<i>Unrestricted funds:</i>		
General Fund	5,078	4,387
Legacy Fund (designated) (Note 1(e))	76,133	103,630
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TOTAL FUNDS	81,211	108,017
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## Approval

These Accounts were approved by the Trustees on 20 August 2018 and are signed on their behalf by:

*Gareth Morgan*

*S L Morgan*

Gareth Morgan  
Trustee

Sharon Morgan  
Trustee

## Notes to the Accounts

### 1. Accounting Policies

- (a) Accounting standards. These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and following the Statement of Recommended Practice on Accounting and Reporting by Charities (March 2005) (SORP 2005) and the various accounting standards on which SORP 2005 is based.

The Trustees are aware of the publication of the new SORPs 2015 by the Charity Commission and OSCR which were intended to take effect for financial years starting after January 2015. In the current year they would have expected to apply the latest FRS102 SORP.

But, by the time of approval of these accounts, the 2008 Regulations had still not been updated by the Government – so the current regulations still refer to SORP 2005. This is the third year in which Paristamen has been affected by this inconsistency.

The Regulations allow departures from SORP 2005 to be made where this is necessary for the accounts to give a true and fair view, and the Trustees have considered the Charity Commission's guidance on this in publication CC15d. But they do not consider that any of the circumstances of The Paristamen CIO are such that the application of SORP 2005 would mean the accounts would no longer give a true and fair view, and in any case, SORP 2015 (FRS102) states that in jurisdictions where the SORP is specified in regulations (this includes England and Wales) the new SORP cannot be used until regulations permit this.

The Trustees are thus continuing to follow SORP 2005 as specified by the Regulations. Nevertheless a number of the additional disclosures in the SORP 2015 (FRS102) have been made on a voluntary basis.

As the income of the charity is below the audit threshold, the trustees have opted to make use of the simplifications permitted by Appendix 5 of SORP 2005: in particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the charity's circumstances with support costs shown as a separate line, rather than following the precise functional classification specified in the SORP.

- (b) Donations are recognised at the point of receipt. Tax recoverable under gift aid is recognised at the date of the corresponding income.
- (c) Investment income (interest) is recognised when receivable, but interest is now received monthly so there are no amounts outstanding at year end.
- (d) Expenditure is recognised at the date when the Trustees consider that a firm commitment was made to a third party in accordance with the principles in the SORP. In some cases this means grant commitments are recognised as expenditure prior to the actual transfer of funds to the recipient. (In such cases, the value of grant awards agreed but not paid by year end are included in creditors.)
- (e) Fund accounting. All funds of the CIO are unrestricted: no restricted or endowment funds are held. However, as explained in the Trustees Report, the legacy has been allocated to a designated fund, with the intention of being spent over a period of around five years (financial years 2015/16 to 2019/20).
- (f) Going concern. The Trustees have reviewed the financial position of the CIO and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

## 2. Grants Awarded - Planned

The following grants were agreed during the year under the Planned grant-making programme (see the Trustees Report for further details of the programme).

These were charged to the General Fund. All of these grants were unrestricted except for the grant to Cruse Bereavement Care which is specifically for work in York and North Yorkshire.

<i>Recipient charity</i>	Amount (£)
Freedom from Torture	500
Missio	500
Cruse Bereavement Care	500
Prisoners' Advice Service	500
Alzheimer's Research Fund	500
TEAR Fund	500
Bail for Immigration Detainees	500
Christian Enquiry Agency	500
Médécins sans Frontières (MSF UK)	500
Depaul UK	500
<b>TOTAL (10 grants)</b>	<b>5,000</b>
<i>2017 – 10 grants:</i>	<i>5,000</i>

## 3. Grants Awarded - Responsive

The following grants were agreed during the year under the Responsive grant-making programme – i.e. in response to applications received (see the Trustees Report for further details of the programme).

These were charged to the General Fund. All of these grants were unrestricted except where specific projects are noted below.

<i>Recipient charity</i>	Amount (£)
<i>AWARDED JUNE 2017:</i>	
Label of Love, Hull	250
Harrogate CVS – HELP Project	500
Milan Senior Welfare Organisation, Edinburgh	1,000
Leyburn Arts Centre	250
Joanna Project, Leeds	500
The Datic Trust, Sheffield – Galeed Project	500
Abigail Housing, Leeds	500
<i>AWARDED OCTOBER 2017:</i>	
Reach South Sheffield	500
SASH, York	500
Behind Closed Doors, Leeds	500
Wellspring Therapy and Training, Harrogate	500
<i>AWARDED FEBRUARY 2018:</i>	
HPCC – Talkthru Counselling, Huddersfield	1,000
Leeds Christian Community Trust – Leeds Space Network	500
The Hardman Trust	500
The Thyroid Foundation	500
York Neighbours*	500
Hull Children's University*	500
<b>TOTAL (17 grants)</b>	<b>9,000</b>
<i>2017 – 11 grants:</i>	<i>5,500</i>

\*Grants agreed during the year but paid after year end.

#### 4. Grants Awarded - Large

The following grant was agreed during the year under the Large grant-making programme (see the Trustees Report for further details of the programme). This was charged to the Legacy Fund.

(The Trustees normally expect to award one grant of around £20,000 each year under this programme, but the large grant intended for 2015/16 was delayed, meaning two large grants were awarded in 2016/17.)

<i>Recipient charity</i>	Amount (£)
Artworks Creative Communities, Bradford*	20,000
TOTAL (1 grant)	20,000
<i>2017 – 2 grants:</i>	<i>42,500</i>

\*Grant payable in instalments, subject to project proceeding as planned. £8,000 of the grant was paid by 31 March 2018 and the balance remains payable in 2018/19.

#### 5. Grants Awarded - Intermediate

The following grants were agreed during the year under the Intermediate grant-making programme. These were charged to the Legacy Fund.

Grants under this heading relate both to delayed grants under the 2016/17 programme *Provision of first toilets in places of worship or other community buildings in Yorkshire* and under the 2017/18 programme *Supporting Individuals and Families with Personal Financial Management*. In the former case, a grant that was payable at 31 March 2017 was subsequently declined, but the trustees made two new awards to replace this and previous grants that had been declined.

<i>Recipient charity</i>	Amount (£)
<i>PROVISION OF COMMUNITY TOILETS:</i>	
PCC of Middlesmoor, North Yorkshire – <i>previous grant returned</i>	(3,000)
Hawes PCC	3,000
Mappleton PCC*	3,000
TEAR Fund – for “toilet twinning” with above awards (2 x £60)*	120
<i>SUPPORTING PERSONAL FINANCIAL MANAGEMENT:</i>	
The Money Charity (for work in Yorkshire)	3,000
One Parent Families, Scotland	3,000
TOTAL (5 new grants and 1 grant refund)	9,120
<i>2017 – 1 grant:</i>	<i>£3,000</i>

\*The grant to Mappleton PCC and 50% of the award to TEAR Fund were payable after 31 March 2018 – but see also note 10.

#### 6. Grants Awarded – One-Off

As explained in the Trustees Report it was agreed in earlier years to make three one-off grants of £5,000 following receipt of the legacy. These were charged to the Legacy Fund.

No new grants were made in the current year, but one of the 2014/15 grants was partially returned – this has been credited back to the Legacy Fund (see Trustees Report)

<i>Charity</i>	2018 Amount (£)
Diocese of Middlesbrough – <i>grant refund</i>	(1,623)
Total (1 grant refund):	(1,623)
<i>2017 – no grants:</i>	<i>0</i>

## 7. Support of Grant-making

The following expenses were incurred in support of grant-making activity.

<i>Description</i>	2018 (£)	2017 (£)
Grant-making administrative expenses ( <i>see Note 9</i> )	59	50
Website costs (hosting fees)	118	17
External event fees (Yorkshire Grantmakers Forum)	30	60
Subscriptions and publications	150	95
Total	357	222

The charity employs no staff so staff costs were £nil.

## 8. Governance Costs

<i>Description</i>	2018 (£)	2017 (£)
Trustees' travel expenses ( <i>see Note 9</i> )	95	319
Total	95	319

## 9. Transactions with Trustees and Connected Persons

### *Income:*

£10,850 of the net donations received (2017: £3,600) were from Trustees.

### *Expenditure:*

Travel expenses of £95 were paid to two trustees (2017: £319 to two trustees) in all cases for attendance at external events or meetings with grant recipients (no expenses are paid for normal trustees meetings).

The expenditure of grant-making administration includes £59 (2017: £50) payable to The Kubernesis Partnership LLP in which Trustees GG & SL Morgan are both members. This is purely a reimbursement of the estimated direct expenses of postage, photocopying, printing and telephone costs incurred in administering the charity.

Until January 2018, one of the Trustees, Mrs SL Morgan, was a volunteer with Cruse Bereavement Care (York and North Yorkshire) (see Planned grants – note 2). Even though she received no personal benefit from this grant she took no part in the decision.

### *Other Issues:*

The Trustees derive some indirect benefit from their role in the charity which may be of assistance in their professional duties with other charities. This is common to many trustees serving in a wide range of charities, and it is not possible to quantify this benefit in financial terms.

## 10. Post-Balance Sheet Event: Grant Declined

On 29 May 2018, Paristamen received confirmation from Mappleton PCC (see note 5) that they would not be able to meet the conditions for the Community toilet grant that had been awarded, even though they had accepted the grant offer in autumn 2017 (and the £3,000 award had thus been recorded by Paristamen as a grant payable from the date of acceptance). However, as the award was only declined after year end, the corresponding grant refund will be recognised in the 2018/19 accounts.