



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/01/2021
Period end date

Period start date To 31/12/2021

Charity name: Mid-Somerset Agricultural Society

Charity registration number: 1012634

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To foster and improve the practice of agriculture generally and particularly in the Mid-Somerset area.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Education and promotion in connection with agriculture, staging an annual agricultural and country show and associated activities; raising sponsorship funds and provision of land for annual show.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have had regard to the charity commission guidance on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The trustees would consider realistic applications for grants but are conscious of preserving the society's assets to fund its main object
Policy on social investment including program related investment	Para 1.38	The society wishes where possible that its facilities be used for community benefit purposes within the society's objects
Contribution made by volunteers	Para 1.38	210 volunteers assist the society in many ways
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	By 31/12/2021 the society had held a successful post-covid show and raised sufficient funds to stage a show in 2022 leaving a modest surplus to meet anticipated liabilities. The shows are free entry to society advantage

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Society needs to retain sufficient funds to finance the following months' activities
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The main financial activity each year is to stage an annual show so funds must be preserved to cover it
Amount of reserves held	Para 1.22	See financial report
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are realistically confident that the show will continue annually and the charity thrive

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Sponsorship and donations
Investment policy and objectives including any social investment policy adopted	Para 1.46	Cautious subject to guidance of investment brokers
A description of the principal risks facing the charity	Para 1.46	Predominantly weather-related or accident-related, the latter covered by insurance.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Written constitution and trust deed
How is the charity constituted?	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Chosen by proposal and election by existing trustees. Constituted of three to six trustees in total

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The charity maintains informal links with a number of similar agricultural organisations but no formal ties
The charity's organisational structure and any wider network with which the charity works	Para 1.51	One of the society's landlords is the Duchy of Cornwall who maintain a long and continuing interest in the charity
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Mid-Somerset Agricultural Society
Other name the charity uses	None
Registered charity number	1012634
Charity's principal address	The Showground, Cannards Grave Road, Shepton Mallet, Somerset

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R G Eddy	Chairman		
2	Mrs A Yeoman			
3	E J Allen			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
See financial details		

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	B W Bartlett (signed) Trustees secretary on behalf of the trustees	
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date	31/10/2022	

REGISTERED CHARITY NUMBER: 1012634

MID-SOMERSET AGRICULTURAL SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

MID-SOMERSET AGRICULTURAL SOCIETY
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS	PAGE
Reference and Administrative Information	2
Annual Report of the Trustees	3-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-13

MID-SOMERSET AGRICULTURAL SOCIETY
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Registration Number: 1012634

Patrons HRH The Prince of Wales

Trustees R G Eddy
E J Allen
Mrs A Yeoman

Honorary Treasurer A W Staples CPA

**Trust Secretary and
Principal Office** B W Bartlett
Sunnyside
North Wootton
Shepton Mallet
Somerset BA4 4AQ

Bankers Lloyds Bank Plc
5 High Street
Shepton Mallet
Somerset BA4 5AB

Solicitors B G W Solicitors
57 High Street
Shepton Mallet
Somerset BA4 5AQ

Independent Examiner L Greaves FCA
Doulting
Somerset

Investment Broker Charles Stanley
26 Queen Square
Bath BA1 2HX

Constitution

The Mid-Somerset Agricultural Society is constituted under a Trust Deed dated 20 March 1992. It was registered with the Charity Commission on 7 July 1992, registered Charity Number 1012634.

MID-SOMERSET AGRICULTURAL SOCIETY
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their Report and unaudited Financial Statements for the year ended 31 December 2021.

The reference and administration information set out on page 1 forms part of this report.

OBJECTIVES AND ACTIVITIES

The objects of the Charity are to foster and improve the practice of agriculture generally and in particular in the Mid-Somerset area.

The Trustees are appointed by the members at the Annual General Meeting.

Public Benefit

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENTS, PERFORMANCE AND RESULTS

With cancellation of the 2020 show due to COVID-19, the Society faced a number of difficult decisions regarding planned development of the new show site and whether to progress these towards the possibility of holding an Agricultural Show in 2021. Ultimately the decision was taken to plan for the 2021 show to be held on the new show site. Good weather and strong support from sponsors resulted in a very successful Agricultural Show in August 2021. While trade stand and sponsorship income for the show were about 30% down on 2019, an increase in car park income (30%), membership income (6%) and a reduction in costs (8%), despite additional COVID requirements for the show, helped to ensure that the estimated revenue loss from the show itself was kept to a minimum. Exceptional support from sponsors towards development of the new show site resulted in an operating surplus for the year of £38,000, up from £11,000 in 2019.

The net incoming movement in revenues for the year totalled £37,798 (2020: net outgoing of £21,408). The bank balance at the year-end totalled £15,632 (2020: £109,462) after funding the new show building and show-site development. No accruals were made against remaining show-site development costs as these are covered by sponsor pledges to be paid.

Free reserves at 31 December 2021 totalled £22,117 (2020: £286,143).

MID-SOMERSET AGRICULTURAL SOCIETY
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW

The reserves of the Charity that were freely available for charitable use at the year end were:

	2021	2020
	£	£
Total reserves	467,039	429,241
Less: Fixed assets used for charitable purposes	(444,922)	(143,098)
	<hr/>	<hr/>
Free reserves	22,117	286,143
	<hr/>	<hr/>

Reserves

As reported last year, in 2018 the Charity purchased land adjacent to the old show site, part of which it owned, for the purpose of holding the annual Agricultural Show. The Charity had also entered into a sale agreement for the sale of that part of the old show field it owned. This sale was finalised in May 2021 and planning consent for development of the new show field was obtained. On the basis of the proceeds from the sale, together with free reserves held by the Charity, the trustees took the decision to move forward with development of the new show site in preparation for the 2021 show. The new show building and much of the planned show site development was completed in time for the 2021 show. The Trustees are satisfied that the new show building and new show site will ensure that the Society is better able to meet its objectives for the long-term future of the Agricultural Show. Having largely completed the move of the show site, the Trustees are satisfied that the reserves should be sufficient to pursue the Society's objectives for 2022.

Investment Powers and Policy

The trustees' investment powers allow them to invest as they think fit in any form of investment authorised by law for the investment of Charity monies or in the stocks and shares of any nature of any company incorporated in the United Kingdom of Great Britain and Northern Ireland or on deposit with any bank, insurance company or building society.

RISK MANAGEMENT

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate the risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

MID-SOMERSET AGRICULTURAL SOCIETY
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES (CONTINUED)

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 19th July 2022

and signed on their behalf by:

Roger Eddy

(SIGNED)

.....

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MID-SOMERSET AGRICULTURAL SOCIETY
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the Financial Statements of the Charity for the year ended 31 December 2021, which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr L. Greaves FCA

Date: 21st June, 2021

MID-SOMERSET AGRICULTURAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Total Unrestricted Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES			
Incoming Resources from Charitable Activities	3	101,449	1,938
Incoming Resources from Generated Funds			
- Voluntary Income	3	107,004	21,840
- Investment Income	3	0	1,881
		_____	_____
Total Incoming Resources		208,453	25,659
RESOURCES EXPENDED			
Charitable Activities	4	170,655	47,067
Governance Costs	4	0	0
		_____	_____
Total Resources Expended		170,655	47,067
NET (OUTGOING)/INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES			
		37,798	(21,408)
Realised Gains/(Losses)	6	0	(2,044)
Unrealised Gains/(Losses)	6	0	0
Profit on sale of Land and Buildings	7	0	197,000
		_____	_____
NET MOVEMENT IN FUNDS		37,798	173,548
FUND BALANCES BROUGHT FORWARD			
		429,241	255,693
FUND BALANCES CARRIED FORWARD			
		467,039	429,241
		_____	_____

All activities of the Charity are continuing operations.

The notes on pages 9 to 13 form an integral part of these Financial Statements.

MID-SOMERSET AGRICULTURAL SOCIETY
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5	444,922		143,098	
Listed Investments	6		0		0
		444,922		221,868	
 CURRENT ASSETS					
Debtors	8	7,804		186,029	
Cash at Bank		15,687		109,462	
		23,491		295,491	
 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	1,375		9,348	
 NET CURRENT ASSETS		22,116		286,143	
 NET ASSETS		467,038		429,241	
 FUNDS					
Unrestricted Funds		467,038		429,241	

Approved by the Trustees on 19/7/22 and signed on their behalf by:

Roger Eddy
(SIGNED).
Trustee

The notes on pages 9 to 13 form an integral part of these Financial Statements.

MID-SOMERSET AGRICULTURAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) and the Charities Act 2011 and applicable regulations.

The principle accounting policies which have been adopted on a consistent basis within that convention are set out below.

Incoming Resources

Income is recognised in the period in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis. Donations received for the general purposes of the Charity are credited to unrestricted funds. Donations subject to specific wishes of the donors are credited to the relevant restricted funds.

Donated services and facilities are included as intangible income to the extent that they are recognised as representing real value to the Charity. Intangible income is valued at an estimate of the gross value to the Charity being the price the Charity estimates it would pay in the open market for such services or facilities.

Resources Expended

Resources expended are accounted for in the period in which they are incurred. The irrecoverable element of VAT is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one cost category, it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Governance costs comprise the costs of the charitable administration and complying with constitutional and statutory requirement aspects of the Charity. They are the costs associated with the strategic as opposed to the day to day management of the Charity's activities.

Tangible Fixed Assets

Land and building comprises the land and buildings on which the show is held.

Depreciation

Tangible fixed assets (excluding land) are depreciated to residual value on their estimated useful economic life at the following rates:

MID-SOMERSET AGRICULTURAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

Freehold Buildings	-	2.5% Straight line
Improvement to Properties	-	5% Straight line
Plant and Machinery	-	15% Reducing balance
Computer Equipment	-	33.33% Straight line

The amortisation rate on the new show-site building was reduced from 10% to 2.5% to bring this more in line with accepted depreciation rates for this type of building.

Amortisation

Amortisation of the intangible asset is calculated to write off the cost over its useful economic life as follows:

Website design	-	33.33% Straight line
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Impairment Review

In accordance with FRS15 a review has been carried out on the land which is not depreciated. So far these have confirmed that the amount at which the assets are stated in the accounts is not less than the recoverable amount.

Listed Investments

Investments are included in the balance sheet at their market value at the balance sheet date. Realised and unrealised gains and losses on investments are included in the Statement of Financial Activities in the year in which they arise. Investment income is credited to income on an accruals basis.

Unrestricted Funds

The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

2. TRUSTEES' REMUNERATION

The Trustees received £Nil remuneration from the Charity during the year (2020: £Nil). £Nil expenses were reimbursed to trustees (2020: £Nil).

3. ANALYSIS OF INCOMING RESOURCES

	2021	2020
	£	£
Incoming Resources from Charitable Activities:		
Trade Stands	30,653	0
Car Park	35,827	0
Catering Concession	12,983	0
Wine Bar and Lunches	3,404	0
Entries	11,560	0
Functions including Pre-show Party	1,125	1,938
Pictures/Raffle/Books	583	0
Rent	0	0
Auction and Sale of Cheese	4314	0
Profit on sale of asset	1,000	0
	<hr/>	<hr/>
	101,449	1,938
	<hr/>	<hr/>

MID-SOMERSET AGRICULTURAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

3. ANALYSIS OF INCOMING RESOURCES (CONTINUED)

	2021	2020
	£	£
Voluntary Income:		
Subscriptions	4,843	4,224
Sponsorship - show	42,830	16,750
Sponsorship – new show site and building	58,600	0
Tax Reclaim on Subscriptions	731	886
	<hr/>	<hr/>
	107,004	21,840
	<hr/> <hr/>	<hr/> <hr/>
Investment Income:		
Bank and Investment Interest	0	1,881
	<hr/> <hr/>	<hr/> <hr/>

4. ANALYSIS OF RESOURCES EXPENDED

	2021	2020
	£	£
Charitable Activities:		
Donations	0	0
Subscriptions, Affiliation Fees and Licences	328	411
Show Expenses	158,527	43,444
Depreciation	5,932	429
Printing, Postage, Stationery and Office Costs	5,868	2,783
	<hr/>	<hr/>
	170,655	47,067
	<hr/> <hr/>	<hr/> <hr/>
Governance Costs:		
Independent Examination	0	0
	<hr/> <hr/>	<hr/> <hr/>

MID-SOMERSET AGRICULTURAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

5. TANGIBLE FIXED ASSETS

	Website Design £	Land and Buildings £	Plant and Machinery £	Office Equipment £	Total £
Cost/Valuation					
At 1 January 2021	5,275	140,669	6,495	11,757	164,196
Additions	-	307,489	-	268	307,757
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	5,275	448,158	6,495	12,025	471,953
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 January 2020	5,275	-	4,066	11,757	21,098
Eliminated on disposal	-	-	-	-	-
Charge for the year	-	5,523	364	45	5,932
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	5,275	5,523	4,431	11,802	27,031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value					
At 31 December 2021	-	442,635	2,064	223	444,922
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	140,669	2,429	-	143,098
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

All tangible fixed assets are used in direct furtherance of the Charity's objectives.

6. LISTED INVESTMENTS

	2021 £	2020 £
Market Value Brought Forward	0	102,067
Acquisitions at Cost	0	21,966
Sales Proceeds on Disposal	0	(121,989)
Realised Gain/(Loss)	0	(2,044)
Unrealised Gain/(Loss)	0	0
	<hr/>	<hr/>
Market Value Carried Forward	0	0
	<hr/>	<hr/>
Book Cost Carried Forward	0	0
	<hr/>	<hr/>

All investments were held within funds listed in the UK.

MID-SOMERSET AGRICULTURAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

7. PROFIT ON SALE OF LAND AND BUILDINGS (Old Show Field)

The Old Show Field, being freehold property at Cannards Grave Road, Shepton Mallet, was sold to C G Fry & Son for the sum of £202,500. A deposit of £20,250 has been paid, the balance is showing on the balance sheet as an amount owing to the Society by C G Fry & Son. This debt was settled in May 2021. The trustees took the decision to record the profit from this sale in the accounts for the year ended 31 December 2020. The profit from this sale has been utilised for the funding of a new show-site building and development of the new show site.

	2021	2020
	£	£
Land and Buildings sold - Cost Brought Forward		30,251
Less: Accumulated Depreciation Brought Forward		24,751
		<hr/>
Land and Buildings sold – Net Book Value		5,500
Proceeds from sale		202,500
		<hr/>
Net Profit on Sale of Land and Buildings		197,000
		<hr/> <hr/>

8. DEBTORS

	2021	2020
	£	£
Prepayments and Accrued income	7,804	3,779
C G Fry and Son – Balance due on purchase of Old Show Site	0	182,250
	<hr/>	<hr/>
	7,804	186,029
	<hr/> <hr/>	<hr/> <hr/>

9. CREDITORS

	2021	2020
	£	£
Accruals and Income received in advance	1,375	9,348
	<hr/> <hr/>	<hr/> <hr/>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MID-SOMERSET AGRICULTURAL SOCIETY
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the Financial Statements of the Charity for the year ended 31 December 2021, which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr L. Greaves FCA

Date: 21st June, 2021