

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
28TH FEBRUARY 2021**

NATIONS TRUST

**CHARITY REGISTRATION No: 1069419
COMPANY REGISTRATION No: 3505690
(Company Limited By Guarantee)**

**NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)**

Company Number: 3505690

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**NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)**

Company Number: 3505690

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1069419
COMPANY REGISTRATION NUMBER	3505690
DATE OF INCORPORATION	5th February 1998
OTHER NAMES	Nations Nations On The March
START OF FINANCIAL YEAR	1st March 2020
END OF FINANCIAL YEAR	28th February 2021
DIRECTORS AT 28TH FEBRUARY 2021	Chirgwin Robert Coupe Kathleen Coupe Stephen Dixon Gail Grindrod Stephen
REGISTERED ADDRESS	2a Glanmor Road Llanelli Carmarthenshire SA15 2LU
OBJECTS	<p>The advancement of the Christian Faith worldwide, in particular by helping indigenous people establish national mission movements.</p> <p>The relief of persons who are in conditions of need and consequently suffering hardship or distress or who are aged or sick.</p> <p>The advancement of education of children or adults especially vocational training.</p> <p>Such other charitable purposes as the Directors in their absolute discretion think fit.</p>
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated on 5th February 1998.
PRIMARY BANKERS	National Westminster Bank Plc 40 Market Street Wellingborough NN8 1AD
INDEPENDENT EXAMINER	Nicola Lewis – Easybooks (Wales) Ltd Unit 4, Dragon 24 North Dock Llanelli SA15 2LF

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

Company Number: 3505690

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

The Directors submit their Report, with the Financial Statements of the Company, for the year ended 28th February 2021.

Nations Trust is a Registered Charity (1069416) and a Company Limited by Guarantee (3505690) with the Registered Office and principal address of the Charity at 2a Glanmor Road, Llanelli, Carmarthenshire. 'Nations' is the working name for the Trust's activities.

The work of Nations Trust is facilitated by two UK teams, one in Llanelli, South Wales and the other in Wellingborough, Northamptonshire; whose members are voluntary workers giving their time and talents in support of the Charity. The majority of Directors are executive and take an active part within the teams in which there is experienced field leadership.

The principal activity of the Company is as stated in the Objects of the Charity. The Charity has fulfilled these objects through the year, with benefit to the public, by the provision of training and online communication with indigenous leaders for encouragement and direction, and the teaching of English. The Directors are very grateful for all the voluntary help that has been given to the Charity throughout the year.

Directors

The Directors in Office during the year were:

Chirgwin Robert
Coupe Kathleen
Coupe Stephen
Dixon Gail
Grindrod Stephen

The Directors usually meet 3 times a year to review the ongoing work of Nations Trust and consider the regular progress and activity within the teams. They also review new opportunities for Nations Trust to further develop its work. The current mission statement, which builds on the objects of the Charity, gives an insight into the heart of what Nations Trust seeks to be: 'a missionary community of indigenous peoples in training together for the evangelisation of the world'

Directors' Responsibilities

Company Law requires the Directors to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing those Financial Statements the Directors are required to :

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the Financial Statements.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the Directors have taken advantage of special provisions of the Companies Act 2006 relating to small companies.

**NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)**

Company Number: 3505690

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

ACTIVITIES and ACHIEVEMENTS

Llanelli

The year has been very quiet due to the Covid lockdown. Consequently, there is less to report on the team's activities since many of those activities have had to be suspended. Medical challenges remain for one of the team, meaning that she cannot play her full part in the work. The Spouse Visa which the Eritrean man (referred to over the past couple of years) was refused initially, and then again on appeal, despite the fact that he is suffering from CF and requires regular hospital treatment here in the UK. They are awaiting their day in a higher court now since there were matters of procedure and law which their solicitor advises were not followed by the first court.

1. Mission Development

The four overseas movements currently associated with the Llanelli team continue to develop, with the first three below based in Llanelli. These are :

FLN (Korean) : They now have their own CIO and have asked to buy our accommodation building. The sale is proceeding slowly. Despite the lockdown, they have been able to receive several Student Visitors for training. The project in Swansea has been suspended for the reason already given.

CMT (Korean) : They have not been able to undertake their normal activities, but have continued in prayer and worship daily over the internet. They have not brought in any Student Visitors this year.

L&F (Korean) : The team is still small, with no trainees at this time.

Middle East : This work is under immense pressure in a country where, despite the law allowing freedom of religion, the reality is that there is not freedom of religion for Christians. Nations has been supporting the leaders in prayer and with some finance.

2. Missionary Training

RJTA has also been in abeyance, with CMT & L&F having no trainees. FLN undertake their own training, having gained ASIC accreditation.

No short-term mission exposure trips have been possible.

3. Local community

There has been less interaction with local people and organisations because of the Covid rules on meetings of whatever size.

4. Other Work & Projects

Celebration for the Nations : This is a worship and prayer initiative which has taken place in several countries since its first event in Llanelli in 2007. During 2020-21 the planned events in Wales and Japan had to be abandoned due to the pandemic. Also, the weekly worship and prayer times at the Llanelli Centre, attended by members of Nations and the Korean groups, have had to be cancelled.

5. Maintenance

Part of the roof of the Centre has been replaced, and new insulation added. The ongoing demand continues for repair & maintenance jobs to be undertaken in both buildings.

Company Number: 3505690

**NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

ACTIVITIES and ACHIEVEMENTS (continued)

6. Health issues

The elderly man – a long-time supporter of Nations – who moved into a care home near his family last year, has now died. Members of the Nations team were asked to conduct his funeral.

Wellingborough

The usual groups were unable to use our Centre during the past year due to the imposed restrictions. However, several team activities continued via zoom as did preaching opportunities if physical meetings were not possible.

Ehad – (Korean) support continued for its three overseas teams although the work in N Africa was in abeyance as the field worker returned to Korea to complete a Masters, which would enhance his operational ability on the ground.

India – communication continues with the MMM Team and links have been maintained with members of their community who live and work in this country. Whilst a visit to NLM was not possible the relationship has been strengthened through online meetings and teaching, along with ongoing links with the UK Chapter. A young lady completed her Masters in Dentistry at Dundee University and then spent six months with us, which resulted in a local church connecting with a village school programme and development work run by her Uncle. .

NEM (Africa) – the ongoing tensions continue within the country. However, the team leader has spent a considerable amount of time with his family in W Africa which has resulted in several teaching programmes in that area. There are very encouraging signs of how this work could develop.

OU (Africa)– the Team Leader made a remarkable recovery from the serious accident that he suffered last year. With his strengthened commitment to the Buddhist World he started recruiting young people for a mission trip to Thailand in mid 2021. He secured the commitment of seven young people who had been trained through their camp ministry and they started to build a team together in preparation for the future trip.

The *Carey Academy of Language Learning (CALL)* – this work has not been able to continue during this year on account of the restrictions.

The '*Opening the Wells*' ministry continued, this refers to an area-wide initiative encouraging prayer, unity and mission in co-operation with local churches.

The Wellingborough team handle the insurance and financial aspects of maintaining *Nations Trust*, including the day-to-day accounts. The Wellingborough team also produces its own magazine, which, although having a local focus, also reflects the wider work of *Nations* .

I approve the attached Statement of Financial Activities and Balance Sheet for the year ended 28th February 2021 and confirm that I have made available all information necessary for their preparation.

Signed on behalf of the Directors 

Print Name: Stephen Coupe, Chair.

Date: 30-09-21

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

Company Number: 3505690

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28TH FEBRUARY 2021

Incorporating Income and Expenditure Account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/2019 £
INCOME						
Income from Generated Funds						
Donations & legacies	2a	32,099	17,891	3,529	53,519	35,575
Income from Charitable Activities	2b	38,832	0	0	38,832	55,676
Income from Investment	2c	0	28	0	28	152
Other Income	2d	0	0	600	600	250
TOTAL INCOME		70,931	17,919	4,129	92,979	91,653
EXPENSES						
Costs of Generating Funds						
Expenditure on Charitable Activities	3a	57,407	14,122	4,249	75,778	103,682
TOTAL EXPENSES		57,407	14,122	4,249	75,778	103,682
NET INCOMING/(OUTGOING)		13,524	3,797	-120	17,201	-12,029
Total Funds Brought Forward		58,471	44,465	593,866	696,802	708,831
Transfers	5	-14,016	0	14,016	0	0
TOTAL FUNDS CARRIED FORWARD		57,979	48,262	607,762	714,003	696,802

Movements on all reserves and all recognised gains and losses are shown above. All of the Charity's operations are classed as continuing.

The notes on pages 9 to 14 form part of these Financial Statements.

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

Company Number: 3505690

BALANCE SHEET
AS AT 28TH FEBRUARY 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 28/02/21 £	Total 28/02/20 £
Fixed Assets						
Tangible Assets	4	48,973	0	628,344	677,317	677,317
Current Assets						
Debtors	7	9,110	6,452	1,025	16,587	9,891
Cash at Bank and In Hand		2,548	41,810	12,995	57,353	62,129
Total Current Assets		11,658	48,262	14,020	73,940	72,020
Creditors: amounts due within one year	8	2,652	0	0	2,652	3,917
NET CURRENT ASSETS		9,006	48,262	14,020	71,288	68,103
Creditors: amounts due in more than one year						
Mortgage		0	0	0	0	0
Long Term Loans		0	0	34,602	34,602	48,618
NET ASSETS		57,979	48,262	607,762	714,003	696,802
CAPITAL AND RESERVES						
General Funds		57,979	0	0	57,979	58,471
Designated Funds	5	0	48,262	0	48,262	44,465
Restricted Funds	5	0	0	607,762	607,762	593,866
		57,979	48,262	607,762	714,003	696,802

Directors' Responsibilities:

The Directors are satisfied that for the year ended 28th February 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2012, the accounts have been examined by an Independent Examiner whose report appears on page 15.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the Financial Statements.

The Financial Statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing Financial Statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 13.08.21

Signed on behalf of the Board of Directors by  Chair.

Print Name: Stephen Coupe

Company Registration Number: 3505690

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

Company Number: 3505690

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is acknowledged in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**NATIONS TRUST
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

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

Assets

Tangible fixed assets for use by the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

Basis of preparation

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102. No restatement was required in making the transition to FRS102.

Advantage has been taken of section 396(5) of the Companies Act 2006 to allow the format of the Financial Statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a Cash Flow Statement.

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

Company Number: 3505690

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

2. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/2019 £
a) Donations & legacies					
General Income	5,668	5,516	1,090	12,274	9,692
Charitable	20,921	12,375	1,839	35,135	19,073
Team	5,510	0	600	6,110	6,810
	32,099	17,891	3,529	53,519	35,575

b) Income from Charitable Activities

Associated Ministries	35,994	0	0	35,994	48,084
Training	0	0	0	0	30
Other Events	2,838	0	0	2,838	7,562
	38,832	0	0	38,832	55,676

c) Income from Investment

Bank Interest	0	28	0	28	152
	0	28	0	28	152

d) Other Income

Gifts for Voluntary Workers	0	0	600	600	250
	0	0	600	600	250

NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

3. EXPENSES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/2019 £
a) Expenditure on Charitable Activities					
Site Costs	48,229	3,754	0	51,983	81,448
Events	1,214	0	0	1,214	3,693
Outgoing Gifts	4,881	0	0	4,881	2,422
Restricted Expenditure/Team Transfers	0	10,318	3,649	13,967	11,175
Gifts to Voluntary Workers	0	0	600	600	593
Subscriptions	523	0	0	523	519
Resources	901	50	0	951	1,456
Postage	19	0	0	19	55
Printing	0	0	0	0	192
Stationery	378	0	0	378	661
Depreciation	0	0	0	0	0
Other Administration Costs	260		0	260	250
Governance Costs					
Postage General	5	0	0	5	14
Stationery	94	0	0	94	165
Independent Examiner Fee	600	0	0	600	600
Resources	225	0	0	225	364
Other Administration Costs	78	0	0	78	75
	57,407	14,122	4,249	75,778	103,682

4. TANGIBLE FIXED ASSETS

		Buildings £	Equipment £	Total 2021 £
Cost at	01-Mar-20	677,316	0	677,316
Additions		0	0	0
Less Disposals		0	0	0
Cost at	28-Feb-21	677,316	0	677,316
Depreciation at	01-Mar-20	0	0	0
Charge		0	0	0
Less Depreciation on disposals		0	0	0
Depreciation at	28-Feb-21	0	0	0
Net Book Value	28-Feb-21	677,316	0	677,316
Net Book Value	28-Feb-20	677,316	0	677,316

NATIONS TRUST
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021

5. DESIGNATED AND RESTRICTED FUNDS	Balance 01-Mar-20 £	Income £	Transfers £	Expenditure £	Balance 28-Feb-21 £
Designated	44,465	17,919	0	-14,122	48,262
Restricted	593,866	4,129	14,016	-4,249	607,762
	638,331	22,048	14,016	-18,371	656,024
The Restricted Funds contain the following:					
Central African Republic	1,756	1,694		-2,749	701
NEIF	0	1,053	0	-900	153
Lesotho	0	62	0	0	62
Overseas Personnel	8,670	1,320	0	-600	9,390
South East Asia	3,714	0	0	0	3,714
South Wales Buildings	384,664	0	7,296	0	391,960
Wellingborough Building	195,062	0	6,720	0	201,782
	593,866	4,129	14,016	-4,249	607,762

The Restricted Funds consist of gifts to be forwarded to overseas operations, personnel or of gifts which have been received for the purchase or development of property in the UK.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	28-Feb-21 Total £	28-Feb-20 Total £
Fixed Assets and Investments	48,973	0	628,344	677,317	677,317
Current Assets	9,006	48,262	14,020	71,288	68,103
Liabilities (due in more than one year)	0	0	-34,602	-34,602	-48,618
	57,979	48,262	607,762	714,003	696,802

7. DEBTORS

	28-Feb-21 £	28-Feb-20 £
Prepayments:		
Insurance	3,701	3,815
Inland Revenue	12,886	6,076
Administration	0	0
	16,587	9,891

8. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	28-Feb-21 £	28-Feb-20 £
Independent Examiners Fees	600	600
Accrual - Administration	2,052	3,317
	2,652	3,917

**NATIONS TRUST
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

9. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES	28-Feb-21	28-Feb-20
	£	£
Surplus/(Deficit) for the Financial Year	17,201	-12,029
Opening Funds at 1st March 2020	696,802	708,831
Closing Funds at 28th February 2021	<u>714,003</u>	<u>696,802</u>

10. STAFF COSTS AND NUMBERS

There were no employees during this or the previous accounting years.

11. TRANSACTIONS WITH DIRECTORS

No payments were made to the Directors, except reimbursement of expenses, or anyone connected with them during the period. No material transaction took place between the Charity and a Trustee or any person connected with any of them.

12. RISK ASSESSMENT

The Directors continue to keep the situation under review concerning the other organisation which calls itself 'Nations Trust Ltd' (NTL).

13. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the size of the charity and the level of financial commitment. The Directors aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set funds aside unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors Report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**NATIONS TRUST
(COMPANY LIMITED BY GUARANTEE)**

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the Trustees/ Members of Nations Trust on the Financial Statements for the year ended 28th February 2021 set out on pages 3 to 14.

Respective responsibilities of Trustees and examiner

As described on page 8 the charity's Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the Financial Statements. The Trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2019 (the Act) does not apply, and that there is no requirement in the governing document or

Having satisfied myself that the charity is not subject to audit and is eligible for an independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

I conducted my examination in accordance with General Directions given by the Charity Commissioners for England and Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept, and of the accounting systems employed 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 seeking explanations from the Trustees concerning any such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the Financial Statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subject to audit tests or enquiries, consequently I do not express an audit opinion on the view given by the Financial Statements, and in particular, I express no opinion as to whether the Financial Statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the Trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the Trustees requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare Financial Statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement Of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Nicola Lewis - EasyBooks (Wales) Ltd
Unit 4, Dragon 24
North Dock
Llanelli
SA15 2LF

Signed:



Date: 9th September 2021