

Date: 15 June 2022

Our Ref: BC/AS

Private & Confidential

Mr J Hough & Mr Ian Stewart
Tarmac Limited
P O Box 5
Fell Bank
Birtley
Chester le Street
Co Durham
DH3 2ST

Dear James and Ian

Swindon Quarry Trust

We have pleasure in attaching your Trustee's report and financial statements and Letter or Representaion for the year ended 31 March 2022.

Would you please arrange for this to be signed electronically by you both where indicated.

You will automatically receive a final signed copy for your safekeeping.

Yours sincerely

The Barker Partnership

THE BARKER PARTNERSHIP

Encs.

Partners:
W G Pearson FCA FCCA
B Cross ACA
S Kay ACA FCCA
Mrs F Wilkinson FCCA

Consultant:
C Gill ACA ATII
Associate:
D Warner CTA TEP

www.barkerpartnership.co.uk

17 Central Buildings
Market Place
Thirsk
North Yorkshire YO7 1HD
t 01845 522045
e info@barkerpartnership.co.uk

Other Offices at:
Harrogate
Leyburn
Pateley Bridge
Ripon
Thirsk Rural Business Park

ICAEW
CHARTERED
ACCOUNTANTS



The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
North Yorkshire
YO7 1HD

Swinden Quarry Trust
Yoredale
Bainbridge
Leyburn, North Yorkshire
DL8 3EL

15 June 2023

Dear Sirs,

We confirm to the best of our knowledge and beliefs, and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your audit of the charity's financial statements for the year ended 31 March 2022.

1. General

We acknowledge our responsibility under the Charities Act 1993 for the financial statements which give a true and fair view and for making accurate representations to you. All accounting records have been made available to you for the purposes of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of trustees, members and management meetings, have been made available to you.

2. Going concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charity's needs. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

3. Law and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulation, contracts or agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

4. Loans and arrangements

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

5. Transactions with related parties

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and we are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 1993 or accounting standards.

6. Post balance sheet events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

7. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions during the year in the application of such income.

Yours faithfully,



I Stewart
Trustee



J Hough

Swinden Quarry Trust
Trustees' report and financial statements
for the year ended 31 March 2022

Charity number: 1086863

Swinden Quarry Trust

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 4
Auditors' report to the trustees	5 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 12

Swinden Quarry Trust

Legal and administrative information

Charity number	1086863
Business address	Yoredale Bainbridge Leyburn, North Yorkshire DL8 3EL
Registered office & operational address	Yorkshire Dales National Park Yoredale Bainbridge Leyburn, North Yorkshire DL8 3EL
Trustees	S Curtin (appointed August 2021) J Hough (appointed August 2021) R Heseltine I Stewart (appointed August 2021) G Heselton Jackson (resigned January 2023) J Scott (resigned July 2021) C Lis
Contact	Martyn Coy
Auditors	The Barker Partnership Chartered Accountants & Statutory Auditors 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD
Investment managers	Redmayne Bentley 9 Bond Court Leeds West Yorkshire LS1 2JZ

Swinden Quarry Trust

Report of the trustees for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The charity was formed as a trust under a Trust Deed dated 8 March 1996 as amended by deeds of variation dated 1 September 1997, 23 November 2000 and 26 January 2010.

Recruitment and appointment of trustees

The trustees during the year and at the date of this report are shown on page 1.

The power of appointing a new trustee as successor to S Curtin or J Hough is vested in Tarmac Limited. The power of appointing a new trustee as successor to C Lis, I Stewart or R Heseltine is vested in The Yorkshire Dales National Park Authority.

Trustee induction and training

The trust has no formal induction and training programme, however new trustees are supported by the experienced trustees.

Organisational structure

The trustees meet once each year to review the performance of the trust fund and to agree future investment strategy. The trustees receive regular ongoing reports on the progress of the trust fund.

Related parties

The trustees receive no remuneration and do not receive any benefit from the trust fund.

Risk management

The trustees have reviewed the major risks to which the charity is exposed, particularly those related to the finances of the trust. The trustees have given consideration to the appropriate policies, procedures and systems to mitigate the charity's exposure to the major risks. The trustees have formulated an investment policy to mitigate investment risks and this is set out on page 3.

Objectives and activities

Objectives

To protect, promote and enhance the nature conservation interests (including ecological, biological and geological interests) of the dedicated land. To promote the education of the general public by public access and the provision of facilities and information to enhance public understanding of the nature conservation interests of the dedicated land and its quarrying history. To promote educational study of and research into matters related to the nature of conservation interests of the dedicated land.

Activities

The Charity aims to achieve its objectives by promoting educational visits to the dedicated land during mineral extraction and by establishing sufficient reserves for the long term management of the dedicated land, following the completion of mineral extraction. These reserves will be established by investment of the annual contribution from Tarmac Ltd.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Swinden Quarry Trust

Report of the trustees for the year ended 31 March 2022

Achievements and performance

Income received during the period totalled £54,993 relating to investment income received and contributions from Tarmac Ltd. Expenditure in the period was £8,916 leaving a surplus of income over expenditure for the period of £46,077.

During the year 4 visits to the dedicated land took place.

Financial review

The statement of financial activities is set out on page 8.

There were investment gains of £82,343, leaving a value on the fund at 31 March 2022 of £1,505,103 (2021 - £1,376,683). The fees for the preparation and audit of the accounts have been paid by Tarmac Limited.

The trustees are satisfied that the trust's assets are available and adequate to fulfil its obligations.

Investment powers

There are no restrictions on the trustees' powers to invest.

Investment policy

The investment strategy states that the funds be invested in low and medium risk investments.

Reserves policy

It is the policy of the trustees to establish sufficient reserves for the long term management of the dedicated land following the completion of mineral extraction.

Plans for future periods

The charity will continue to use the income from the investment portfolio to establish sufficient reserves to fulfil its objectives.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Swinden Quarry Trust

Report of the trustees for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that year. 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 estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

On behalf of the board



I Stewart
Trustee



J Hough
Trustee

Date : 15 June 2023

Swinden Quarry Trust

Independent auditor's report to the trustees of Swinden Quarry Trust

Opinion

We have audited the financial statements of Swinden Quarry Trust (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Swinden Quarry Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charities Act 2011.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; and
- investigated the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

Swinden Quarry Trust

- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

The Barker Partnership is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Barker Partnership

.....
The Barker Partnership
Chartered Accountants and Statutory Auditors
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

Date : 15 June 2023

Swinden Quarry Trust

Statement of financial activities

For the year ended 31 March 2022

		Restricted funds	
		2022	2021
		Total	Total
	Notes	£	£
Income and endowments			
Investments	2	21,042	19,171
Other	3	33,951	31,394
Total		<u>54,993</u>	<u>50,565</u>
Expenditure on:			
Raising funds		<u>8,916</u>	<u>7,646</u>
Total		<u>8,916</u>	<u>7,646</u>
Net income/(expenditure)		46,077	42,919
Other recognised gains and losses			
Gains/(Losses) on revaluation of fixed assets		48,635	173,929
Gains on investment assets - realised		<u>33,708</u>	<u>44,415</u>
Net movement in funds		128,420	261,263
Total funds brought forward		<u>1,376,683</u>	<u>1,115,420</u>
Total funds carried forward		<u>1,505,103</u>	<u>1,376,683</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


The notes on pages 10 to 12 form an integral part of these financial statements.

Swinden Quarry Trust

Balance sheet as at 31 March 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Investments	6		1,467,347		1,315,240
Current assets					
Debtors	7	33,951		31,394	
Cash at bank and in hand		3,805		30,049	
		<u>37,756</u>		<u>61,443</u>	
Net current assets			37,756		61,443
Net assets			<u>1,505,103</u>		<u>1,376,683</u>
Funds	8				
Restricted income funds			<u>1,505,103</u>		<u>1,376,683</u>
Total funds			<u>1,505,103</u>		<u>1,376,683</u>

The financial statements were approved by the trustees on 15 June 2023 and signed on their behalf by



I Stewart
Trustee



J Hough
Trustee

The notes on pages 10 to 12 form an integral part of these financial statements.

Swinden Quarry Trust

Notes to financial statements for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The accounts have been prepared under the historical cost convention and 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 102 and the Charities Act 2011.

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

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.5. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

2. Investments

	Restricted funds £	2022 Total £	2021 Total £
Income from UK investment properties	-	-	1,500
Income from UK listed investments	21,042	21,042	17,671
	<u>21,042</u>	<u>21,042</u>	<u>19,171</u>

Swinden Quarry Trust

Notes to financial statements for the year ended 31 March 2022

3. Other

	Restricted funds £	2022 Total £	2021 Total £
Contributions from Tarmac Ltd	33,951	33,951	31,394
	<u>33,951</u>	<u>33,951</u>	<u>31,394</u>

4. Auditors' remuneration

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements. The audit and accounts fee is paid by Tarmac Ltd.

5. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year was as follows:

	2022 Number	2021 Number
Trustees	<u>5</u>	<u>6</u>

6. Fixed asset investments

	Listed investments £	Total £
Valuation		
At 1 April 2021	1,315,240	1,315,240
Additions	895,488	895,488
Disposals	(792,016)	(792,016)
Unrealised gains/(losses)	48,635	48,635
At 31 March 2022	<u>1,467,347</u>	<u>1,467,347</u>
Historical cost as at 31 March 2022	<u>1,251,233</u>	<u>1,251,233</u>

All fixed asset investments are held within the United Kingdom.

Swinden Quarry Trust

Notes to financial statements for the year ended 31 March 2022

7. Debtors

	2022 £	2021 £
Other debtors	33,951	31,394

8. Analysis of net assets between funds

	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:		
Investment assets	1,467,347	1,467,347
Current assets	37,756	37,756
	<u>1,505,103</u>	<u>1,505,103</u>

9. Restricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Gains and losses £	At 31 March 2022 £
Restricted funds	1,376,683	54,993	8,916	82,343	1,505,103

Purposes of restricted funds

Restricted funds represent the accumulated funds of the charity for the purpose of the long term management of Swinden Quarry.












Swindon Quarry Trust - Accounts for signing

Final Audit Report

2023-07-06

Created:	2023-06-15
By:	Anna Small (anna.small@barkerpartnership.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFBnmwIzQUe64zGwGXhdJOKX6gNrfq7yj

"Swindon Quarry Trust - Accounts for signing" History

-  Document created by Anna Small (anna.small@barkerpartnership.co.uk)
2023-06-15 - 9:49:10 AM GMT
-  Document emailed to barrie.cross@barkerpartnership.co.uk for signature
2023-06-15 - 9:57:04 AM GMT
-  Email viewed by barrie.cross@barkerpartnership.co.uk
2023-06-15 - 10:00:42 AM GMT
-  Signer barrie.cross@barkerpartnership.co.uk entered name at signing as The Barker Partnership
2023-06-15 - 10:01:06 AM GMT
-  The Barker Partnership (barrie.cross@barkerpartnership.co.uk) entered valid password assigned by the sender.
2023-06-15 - 10:00:51 AM GMT
-  Document e-signed by The Barker Partnership (barrie.cross@barkerpartnership.co.uk)
Signature Date: 2023-06-15 - 10:01:08 AM GMT - Time Source: server
-  Document emailed to ianstewart858@btinternet.com for signature
2023-06-15 - 10:01:09 AM GMT
-  Email viewed by ianstewart858@btinternet.com
2023-07-06 - 11:06:54 AM GMT
-  Signer ianstewart858@btinternet.com entered name at signing as Ian Stewart
2023-07-06 - 12:01:24 PM GMT
-  Ian Stewart (ianstewart858@btinternet.com) entered valid password assigned by the sender.
2023-07-06 - 11:58:06 AM GMT
-  Document e-signed by Ian Stewart (ianstewart858@btinternet.com)
Signature Date: 2023-07-06 - 12:01:26 PM GMT - Time Source: server



Document emailed to james.hough@tarmac.com for signature

2023-07-06 - 12:01:28 PM GMT



Email viewed by james.hough@tarmac.com

2023-07-06 - 12:34:26 PM GMT



Signer james.hough@tarmac.com entered name at signing as J Hough

2023-07-06 - 1:24:55 PM GMT



J Hough (james.hough@tarmac.com) entered valid password assigned by the sender.

2023-07-06 - 1:22:52 PM GMT



Document e-signed by J Hough (james.hough@tarmac.com)

Signature Date: 2023-07-06 - 1:24:57 PM GMT - Time Source: server



Document emailed to barrie.cross@barkerpartnership.co.uk for signature

2023-07-06 - 1:24:58 PM GMT



Email viewed by barrie.cross@barkerpartnership.co.uk

2023-07-06 - 2:20:31 PM GMT



Signer barrie.cross@barkerpartnership.co.uk entered name at signing as The Barker Partnership

2023-07-06 - 2:21:24 PM GMT



The Barker Partnership (barrie.cross@barkerpartnership.co.uk) entered valid password assigned by the sender.

2023-07-06 - 2:21:09 PM GMT



Document e-signed by The Barker Partnership (barrie.cross@barkerpartnership.co.uk)

Signature Date: 2023-07-06 - 2:21:26 PM GMT - Time Source: server



Agreement completed.

2023-07-06 - 2:21:26 PM GMT



Adobe Acrobat Sign