

**REGISTERED COMPANY NUMBER: 04627894 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1097445**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
THE FERNHURST CENTRE LIMITED**

Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

**THE FERNHURST CENTRE LIMITED**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 14

# **THE FERNHURST CENTRE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The principal activity of the company is to operate the Fernhurst Centre at 2 Crossfield, Fernhurst. The Centre provides computers and IT, a Café and education facilities as well as operating courses for the benefit of the local community.

The charitable objects are to promote the benefit of the inhabitants of the Parish of Fernhurst, West Sussex and the neighbourhood without distinction of sex, sexual orientation, race, or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

In addition they are to establish, or secure the establishment of a centre and to maintain and manage the same (whether alone or in co-operation with any local authority or any other person or body) in furtherance of these objects and to promote such other charitable purposes as may from time to time be determined.

### **ACHIEVEMENT AND PERFORMANCE**

A year of activity at last unaffected by pandemic related restrictions saw the Centre expand its range of activities and increase footfall. With reduced demand for use of its computers, the number of machines has been reduced to give more teaching space which enables new topics to be taught, including drawing and a series of active classes supporting wellbeing. Evening talks, art exhibitions with preview events and hire by societies and clubs increased use of the premises outside opening hours and provided a useful source of income.

The Centre's part time paid Manager has built up and leads a strong team of volunteers who run the café with its gift shop, arrange and assist at talks and participate in planning and running events. Two stand out Saturday innovations which will be repeated were a Repair Café and an Antique Valuation Day, both supported by existing local organisations and very well attended. The visible profile given by such activities as well as celebrations for the Queen's Jubilee in June 2022 have had a noticeable effect on the engagement of the wider community in what goes on at this busy Fernhurst Hub.

A substantial program of repairs was carried out in the flat above the Centre, to upgrade facilities and to improve its energy efficiency and the existing tenants renewed their tenancy.

#### **1. Income**

Net income for the year was £13,476 (2022: £11,324). Total income was £90,065 (2022: £79,978) which did not include any grants (2022: from CDC £8,000, Trusthouse of £4,500). Income from charitable activities fully recovered and exceeded previous years.

#### **2. Expenditure:**

Total expenditure amounted to £76,589 (2022: £68,654).

#### **3. Capital Expenditure**

No major capital expenditure was incurred during the year.

# **THE FERNHURST CENTRE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023**

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### **FINANCIAL REVIEW**

#### **Reserves policy**

The Trustees consider that the Fernhurst Centre Limited ("FCL") should seek to maintain within its financial resources, as detailed within its annual report and financial statements, sufficient reserves to meet:

1. the estimated cost of FCL's obligation under the lease held with Chichester District Council (CDC) to re-instate the property (Centre shop, maisonette above and garage) upon expiry of the lease, to the condition it was in upon commencement of the lease. This includes the complete demolition of the rear training room and the removal of all fixtures and fittings and signage,

2. 75% of FCL's operating costs for the previous financial year.

The Trustees' policy is influenced by the following factors:

(a) In building up reserves, FCL is heavily dependent on the rental subsidy granted by CDC. Originally the subsidy was granted for 100% of market rent, reducing over time from 90% in 2012 to 70% from 2014 onwards. In January 2021 the rental subsidy of 70% was extended by CDC until the Rent Review Date which is 2nd January 2024

(b) The Trustees acknowledge that the FCL has limited scope for increasing its income from operational activities, bearing in mind its open access, low charges policy. The operating expenditure is kept low by the significant contribution from the volunteer workforce, but in line with national trends the recruitment of new, younger volunteers to replace older volunteers is becoming increasingly difficult. As a result, more services are now being brought in on a paid basis albeit sometimes at a below market fee.

(c) Voluntary donations supplemented by Gift Aid are an important part of FCL's income stream but in a difficult economic climate a reduction in such donations is highly likely. At present, donations remain strong, due in part to one-off legacy receipts but this may not always be the case.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Fernhurst Centre is a charitable company limited by guarantee, incorporated on 3 January 2003 (registration no. 04627894) and registered as a charity on 9 May 2003 (registration no. 1097445). The company's Memorandum of Association as amended 3 May 2008 upon change of name established the objects and powers of the charitable company, which is governed under its Articles of Association. The directors of the company are also trustees for the purposes of charity law.

The liability of each member in the event of a winding up as stated in the Memorandum of Association is £1.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

04627894 (England and Wales)

#### **Registered Charity number**

1097445

#### **Registered office**

2 Crossfield  
Fernhurst  
Haslemere  
Surrey  
GU27 3JL

**THE FERNHURST CENTRE LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2023**

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**Trustees**

C L R Boobyer

A Plant

I Sanderson

J A Short

S R Gibbon

Ms K Aycinena

Ms E C Buchan (appointed 26.9.22)

**Company Secretary**

I Sanderson

**Independent Examiner**

M J Traviss FCA

Traviss & Co Ltd

Chartered Certified Accountants

Newtown House

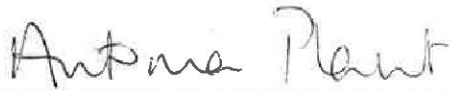
38 Newtown Road

Liphook

Hampshire

GU30 7DX

Approved by order of the board of trustees on 19/06/23 and signed on its behalf by:



.....  
A Plant - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE FERNHURST CENTRE LIMITED**

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**Independent examiner's report to the trustees of The Fernhurst Centre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

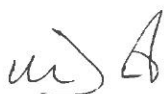
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M J Traviss FCA

Traviss & Co Ltd  
Chartered Certified Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Date: 29/6/23

**THE FERNHURST CENTRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 March 2023**

		<b>2023</b>	2022
		<b>Unrestricted</b>	Total
		<b>funds</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>5,492</b>	16,339
<b>Charitable activities</b>	3		
Operation of community centre		<b>70,740</b>	51,036
Investment income	2	<b>1,281</b>	839
Other income	4	<b>12,552</b>	11,764
<b>Total</b>		<b>90,065</b>	79,978
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Operation of community centre		<b>73,711</b>	67,143
Other		<b>2,878</b>	1,511
<b>Total</b>		<b>76,589</b>	68,654
<b>NET INCOME</b>		<b>13,476</b>	11,324
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>106,120</b>	94,796
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>119,596</b>	106,120

The notes form part of these financial statements

**THE FERNHURST CENTRE LIMITED**

**BALANCE SHEET**  
**31 March 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	10	9,397	12,061
<b>CURRENT ASSETS</b>			
Stocks	11	1,337	1,304
Debtors	12	1,807	2,763
Investments	13	65,426	45,566
Cash at bank and in hand		51,636	49,005
		<u>120,206</u>	<u>98,638</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(10,007)	(4,579)
<b>NET CURRENT ASSETS</b>		<u>110,199</u>	<u>94,059</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>119,596</u>	<u>106,120</u>
<b>NET ASSETS</b>		<u>119,596</u>	<u>106,120</u>
<b>FUNDS</b>	16		
Unrestricted funds		119,596	106,120
<b>TOTAL FUNDS</b>		<u>119,596</u>	<u>106,120</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**THE FERNHURST CENTRE LIMITED**

**BALANCE SHEET - continued**  
**31 March 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/06/23 and were signed on its behalf by:

Antonia Plant

A Plant - Trustee

I Sanderson

I Sanderson - Trustee

The notes form part of these financial statements

**THE FERNHURST CENTRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Governance costs**

Governance costs comprise all costs involved in public accountability of the charity and its compliance with regulations and good practice.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold	- 10% on cost
Maisonette	- 20% on cost
Equipment	- 20% on cost
Furniture	- 20% on cost
Maisonette Equipment	- 20% on cost
Computer equipment	- 33% on cost

**Stocks**

Stock represents items held for resale at the lower of cost or net realisable value.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand in the balance sheet comprise cash at bank, cash in hand and short term deposits with an original maturity date of three months or less.

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>1,281</u>	<u>839</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
		£	£
Goods for resale	Operation of community centre	9,637	9,365
Other sales (website printing)	Operation of community centre	1,232	927
Events	Operation of community centre	3,970	1,539
Computer and café takings	Operation of community centre	16,863	12,832
Course fees and adult education	Operation of community centre	36,314	25,669
Hire charges and other billing	Operation of community centre	1,643	704
Children's activities	Operation of community centre	1,081	-
		<u>70,740</u>	<u>51,036</u>

**4. OTHER INCOME**

	2023	2022
	£	£
Rental income	<u>12,552</u>	<u>11,764</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs £	Totals £
Operation of community centre	<u>73,111</u>	<u>600</u>	<u>73,711</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Staff costs	12,018	10,721
Rent and rates	4,438	4,186
Insurance	1,251	1,127
Utilities and cleaning	3,929	2,855
Management costs	1,367	2,438
Card charges, Zettle and Xero	1,417	517
Advertising and marketing	2,593	2,634
Sundries	1,541	813
Cost of goods for resale	6,137	5,785
Tuition fees and other course expenses	22,540	16,129
Café consumables	5,298	4,970
Computer costs	2,089	2,990
Property maintenance	4,047	5,072
Carried forward	<u>68,665</u>	<u>60,237</u>

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	2023	2022
	£	£
Brought forward	68,665	60,237
Social events	767	588
Children's activities	200	-
Depreciation	3,479	5,448
Loss on sale of assets	-	286
	<u>73,111</u>	<u>66,559</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,479	5,448
Deficit on disposal of fixed assets	-	286
	<u>-</u>	<u>286</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
	1	1
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**10. TANGIBLE FIXED ASSETS**

	Leasehold £	Maisonette £	Equipment £
<b>COST</b>			
At 1 April 2022	54,445	13,527	8,266
Additions	-	-	140
Disposals	-	-	-
At 31 March 2023	54,445	13,527	8,406
<b>DEPRECIATION</b>			
At 1 April 2022	46,650	13,523	6,378
Charge for year	1,506	3	755
Eliminated on disposal	-	-	-
At 31 March 2023	48,156	13,526	7,133
<b>NET BOOK VALUE</b>			
At 31 March 2023	6,289	1	1,273
At 31 March 2022	7,795	4	1,888

	Furniture £	Maisonette Equipment £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	5,140	6,054	4,933	92,365
Additions	-	345	330	815
Disposals	-	-	(2,813)	(2,813)
At 31 March 2023	5,140	6,399	2,450	90,367
<b>DEPRECIATION</b>				
At 1 April 2022	3,968	5,750	4,035	80,304
Charge for year	612	193	410	3,479
Eliminated on disposal	-	-	(2,813)	(2,813)
At 31 March 2023	4,580	5,943	1,632	80,970
<b>NET BOOK VALUE</b>				
At 31 March 2023	560	456	818	9,397
At 31 March 2022	1,172	304	898	12,061

Fixed Asset costs at 1 April 2021 are net of grants which have been shown against the cost of assets in previous years. Leasehold cost is net of £30,322, furniture cost is net of £1,000 and equipment cost is net of £4,675.

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**11. STOCKS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock held for resale	<b>1,337</b>	<b>1,304</b>
	<u>          </u>	<u>          </u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	34
Other debtors	<b>1,605</b>	<b>1,605</b>
Prepayments	<b>202</b>	<b>1,124</b>
	<u>          </u>	<u>          </u>
	<b>1,807</b>	<b>2,763</b>
	<u>          </u>	<u>          </u>

**13. CURRENT ASSET INVESTMENTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bonds	<b>65,426</b>	<b>45,566</b>
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>438</b>	<b>714</b>
Other creditors	<b>7,459</b>	<b>2,465</b>
Accrued expenses	<b>2,110</b>	<b>1,400</b>
	<u>          </u>	<u>          </u>
	<b>10,007</b>	<b>4,579</b>
	<u>          </u>	<u>          </u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	<b>2,876</b>	<b>3,834</b>
Between one and five years	<b>-</b>	<b>2,876</b>
	<u>          </u>	<u>          </u>
	<b>2,876</b>	<b>6,710</b>
	<u>          </u>	<u>          </u>

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**16. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	106,120	13,476	119,596
<b>TOTAL FUNDS</b>	<u>106,120</u>	<u>13,476</u>	<u>119,596</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,065	(76,589)	13,476
<b>TOTAL FUNDS</b>	<u>90,065</u>	<u>(76,589)</u>	<u>13,476</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	74,796	11,324	86,120
IT and other equipment reserve fund	5,000	-	5,000
Contingency fund	15,000	-	15,000
	<u>94,796</u>	<u>11,324</u>	<u>106,120</u>
<b>TOTAL FUNDS</b>	<u>94,796</u>	<u>11,324</u>	<u>106,120</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,978	(68,654)	11,324
<b>TOTAL FUNDS</b>	<u>79,978</u>	<u>(68,654)</u>	<u>11,324</u>

**THE FERNHURST CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2023**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	74,796	24,800	99,596
IT and other equipment reserve fund	5,000	-	5,000
Contingency fund	15,000	-	15,000
	<u>94,796</u>	<u>24,800</u>	<u>119,596</u>
<b>TOTAL FUNDS</b>	<u>94,796</u>	<u>24,800</u>	<u>119,596</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	170,043	(145,243)	24,800
	<u>170,043</u>	<u>(145,243)</u>	<u>24,800</u>
<b>TOTAL FUNDS</b>	<u>170,043</u>	<u>(145,243)</u>	<u>24,800</u>

The General fund comprises specific amounts set aside by way of a minimum reserve for operating expenses and a Premises reinstatement reserve (for potential future obligations under a property lease), established in accordance with the company's reserves policy.

Designated funds comprise amounts set aside for replacement of IT and other equipment and for general contingency purposes.

**17. RELATED PARTY DISCLOSURES**

Ms K Aycinena, a trustee and director of the Charity charged £1,800 (2022 - £450 post appointment for website services to the Charity).

Ms S Gibbon, a trustee and director of the Charity, charged £1,180 as a course tutor (none in 2022).