

HOPE FOR THE YOUNG LIMITED

(A company limited by guarantee and not having a share capital)

Report and Financial Statements

Year Ended: 31 March 2021

Company Number: 06540167

Charity Number: 1127017

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HOPE FOR THE YOUNG LIMITED
LEGAL AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2021

Company Number 06540167

Charity Number 1127017

The Board of Directors Dr Homa Noshirvani
 Dr Kamran Saedi
 Mr Jafar Omid

Company Secretary Mr Mahmoud Mostafavi

Registered Office 85-87 Bayham Street, Camden, London NW1 OAG

Bankers Lloyds Bank Plc

HOPE FOR THE YOUNG LIMITED

REPORT OF THE DIRECTORS for the year ended 31 March 2021

The Directors present their report and the accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and “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 2015)”

Status

The organisation is a charitable company limited by guarantee, incorporated on 19 March 2008 and registered as a charity on 2 December 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Hope for the Young’s mission:

The charity aims to remove the obstacles to young refugees and asylum-seekers’ education and well-being through financial support, advocacy, and mentoring.

Summary of the objects of the charity as set out in governing document Hope for the Young’s objects are:

1. The relief of financial hardship among people living or working in the developing countries and the United Kingdom by providing such persons with goods and services which they could not otherwise afford through lack of means;
2. The relief of financial hardship, either generally or individually, of people living in the developing countries and the United Kingdom by making grants of money for providing or paying for items, services and/or facilities;
3. The relief of the sick and/or poor living in the developing countries and the United Kingdom either generally or individually through the provision of grants, goods or services.

Achievements and Performance

Overview

When the Coronavirus pandemic hit the UK, 2020 soon became one of the most tumultuous years the country and the charity sector had faced in a generation. With many support services closing and colleges moving online, young refugees were one of the groups most affected by the pandemic. Due to national lockdowns, young people were adversely affected with not only disruptions to their education, but they faced even longer delays with their asylum claims and uncertainty about their futures. Forced to stay indoors in poor accommodation without access to Wi-Fi, phone credit or basic equipment to communicate with the outside world, their mental health deteriorated, and isolation increased. Overcrowded living arrangements, health conditions and destitution put many at increased risk of catching Covid-19, and

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REPORT OF THE DIRECTORS for the period ended 31 March 2021 (continued)

without existing support networks to depend on, the need for Hope for the Young's services increased substantially.

As face-to-face work was postponed, the arrival of Covid-19 tested Hope for the Young's resilience and ability to adapt to the changing needs of the young people we work with. After shifting our existing services online and developing new programmes in direct response to the pandemic, we are proud to have demonstrated our agility in the face of adversity and come to the end of the year having reached 288 young people through our services. We would like to acknowledge the hard work and dedication of our staff and volunteers during this difficult year, as well as the generosity, flexibility, and trust that was demonstrated by the Charitable Trusts, Foundations, Companies, and individuals who made additional funding available and have supported us to continue our work.

a. Covid-19 Emergency Relief Fund

Due to Hope for the Young's experience in providing hardship support to young refugees and seeing first-hand the challenges young people were facing within our existing programmes, in March 2020 Hope for the Young launched a Covid-19 Emergency Relief Fund, which resulted in the distribution of 13 laptops, 16 smart phones and £30,000 of emergency grants to 203 young people across the UK.

Three rounds of emergency funding were launched throughout the year. Small grants of up to £250 were provided to young people up to the age of 28, who were in the asylum process, and needed urgent support. Priority was given to the most at risk and isolated young people, with the average grant size being approximately £150 for items such as food, medication, warm clothing, phone credit, and Wi-Fi. As one of our referrers said:

"I would like to say a huge thank you to Hope for the Young. During Covid some of our clients have struggled enormously. Many people we work with have been unable to stay in touch with loved ones, doctors, support workers as they cannot afford phone credit. This has been a real struggle and has exacerbated social isolation. Your support has enabled them to keep in touch with vital support. It has also helped people buy clothes and hot meals when soup kitchens and clothes banks have been shut. You have relieved enormous stresses and anxiety and I know they have been greatly appreciated." - Referral Partner

The grants provided ensured some of the most vulnerable young people in the UK were kept safe during the pandemic and were able to access essential services such as GP appointments, counselling sessions, and online education. Our Covid-19 Emergency Relief Fund also drew people to our website resulting in our mailing list doubling in size and the numbers of website visitors tripling throughout 2020.

b. Grants and Advocacy Programme

Our Grants and Advocacy Programme continued to support young people who, due to their immigration status, were not eligible for student finance to access education in the UK. In 2020, we provided 28 grants for tuition fees, study support, and transport

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REPORT OF THE DIRECTORS
for the period ended 31 March 2021 (continued)

costs to young refugees, asylum-seekers, and undocumented young people aged 16-28. Hope for the Young has now supported over 160 young people into education since we began. Over the past year, we are proud to have supported young people to access a diverse range of further and higher education courses including:

Accounting and Management, Child Nursing, Computer Science Engineering, Law, Criminology and Criminal Justice, Business and Marketing, Chemical Engineering, Medical Science, Pharmaceutical Science, Neuroscience, Spanish, Psychology, Medicine, International Business with Economics, Sports and Physical Activity, Digital Media and Communications, Interior Design, Uniformed Public Services, Mathematics, Education, Accounting and Finance, Plumbing, Electrical Installations, Catering and Food Service, Policing and Criminal Justice, Professional Cookery, Health and Social Care, and Biomedical Science.

In March 2020 a Grants and Advocacy Coordinator was appointed to take over the day-to-day management of Hope for the Young's grants programme. In addition to the financial support provided through the previous Education Fund, this restructuring aimed to provide young people in receipt of a grant access to tailored advocacy, signposting, and practical support to help them navigate and overcome the many obstacles they face during their studies.

Throughout the pandemic, having a direct point of contact at Hope for the Young proved especially valuable for our grant holders. Through regular check-ins we were able to identify those with limited support networks who needed further support or lacked the resources to fully engage in online learning. We could, therefore, enable some young people to apply to our Covid-19 Emergency Relief Fund to access additional resources, including laptops, microphones, headphones, internet data and reference books to help with their studies. As one young person stated:

"The support given to me by HftY has helped to continue my education at university and has given me some form of hope and identity. I was always stressed that I would never have the same opportunities as my friends but the grant from HftY enabled me to go to university and study a subject that I loved and enjoyed, and I will be forever grateful". - 2020 Grant recipient

Other examples of advocacy included supporting young people with understanding their rights and entitlements, arranging academic mentoring, referring young people to foodbanks, writing letters of support to the Home Office and Student Finance, sharing volunteering and employment opportunities, and signposting to a range of social welfare organisations. We are pleased to report that by the end of the academic year, 100% of grant recipients either successfully graduated or continued with their studies.

c. The Mentoring Project

The Mentoring Project continued to match young refugees and asylum-seekers aged 16-25 with trained volunteer mentors across North and South London who provided weekly one-to-one support tailored to the young people's needs. In 2020 Hope for the Young facilitated 57 successful mentoring relationships, bringing the overall total to 162 mentoring relationships since the project started in 2016. Over the past year,

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REPORT OF THE DIRECTORS
for the period ended 31 March 2021 (continued)

100% of those who finished mentoring said that their English had improved as a result of mentoring, they had progressed with their education, and felt they could talk openly with their mentor. Despite many services moving online as a result of the pandemic, 67% said they were still shown new opportunities, projects, or services, 78% said they felt less lonely, and 89% said their confidence had increased. 100% said that they would recommend mentoring to others. As the mentees reported:

“My confidence improved and I was able to get help in any way. It also is so good to have a person to talk to every week about weaknesses and problems.” - Mentee

“It is amazing what a bit of caring from someone being called a Mentor can change someone’s future, and this caring is the most part I like.” - Mentee

When Covid-19 arrived, we quickly moved all our face-to-face mentoring sessions online and issued new guidance to mentors in how to facilitate effective online meetings. Whilst online mentoring worked well for some young people, it proved very difficult for those who did not have access to Wi-Fi or laptops and for those with existing mental health challenges, language difficulties, and those staying in overcrowded accommodation. The lack of structure when colleges and services closed had a big impact on our mentees' wellbeing and so we took the difficult decision to pause new referrals to focus on the safety of those we were working with.

We kindly asked our mentors to continue mentoring their mentees throughout the various lockdowns so we could remain in consistent contact with young people and maintain stability when everything else was changing rapidly. If a young person was sick or in need, it was often our mentors who were the first to hear about it and raise their concerns. Due to our youth-led and tailored approach, we encouraged flexibility and supported our mentors to adapt their sessions, focus on shorter-term goals, and respond to young people’s individual circumstances. As one of our referral partners commented:

“I cannot overstate how valuable the mentoring programme has been for young people I work with. It has genuinely offered them a lifeline in difficult times... it has opened them up to new opportunities, enabled them to develop new skills but most importantly has helped to develop their self-confidence and self-esteem.” - Refugee Caseworker from the British Red Cross

Despite challenges brought on by the pandemic, the Mentoring Project was able to demonstrate its ability to facilitate positive outcomes for young refugees which resulted in demand for our services increasing rapidly over the course of the year. Many partners reached out to see if Hope for the Young had capacity to support young people who were falling behind with their studies or becoming increasingly isolated and at risk. To meet this need, in September we recruited 18 new mentors and carried out recruitment and inductions online for the first time. We began accepting referrals on a case-by-case basis and carried out initial assessments, reviews, and matching of mentors and mentees online too. We also moved our volunteer workshops online and facilitated 3 bespoke training sessions on topics including: “Virtual mentoring - how to support young people through Covid-19”; “Anti-racism

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REPORT OF THE DIRECTORS
for the period ended 31 March 2021 (continued)

and how to support young people effectively”; and “Teaching English Online - Introducing New Online resources”. As one of our mentors wrote:

“Even though the pandemic posed challenges to my mentoring experience, I felt I was able to connect with my mentee and help them progress in life, in whichever way they felt they needed... We undertook a variety of activities together and it was a pleasure to see them grow and experience new things.” - Volunteer Mentor

With demand at an all-time high, we are looking forwards to exploring ways we can expand our reach next year so we can provide more young people with the opportunity to access tailored one-to-one mentoring support.

Partnership with other organisations

In 2020, Hope for the Young received referrals from 87 different organisations including The British Red Cross, The Children’s Society, Young Roots, Freedom from Torture and The Refugee Council as well as social services, colleges, and many other agencies. Our holistic approach to the needs of young people, as well as the quality of our work and its proven impact, is truly valued by our partner organisations who we work closely with to create a broad support base – cross-referring young people to ensure their full range of needs are met.

Hope for the Young maintained its membership of the Croydon Young Refugee Network, the Croydon Refugee and New Communities Forum, and the West London Refugee Network, all umbrella groups for organisations working to improve opportunities and outcomes for young refugees and asylum seekers. We also continue to be a member of the Refugee Children’s Consortium, a group of NGOs working collaboratively to ensure the rights and needs of refugee children are met in accordance with the relevant domestic, regional, national, and international standards.

Fundraising Activities

Hope for the Young has made good progress with its fundraising activities despite the uncertainty that Covid-19 presented. Due to increased funding applications, our first virtual fundraising event, and sustained income from our regular supporters, 2020 saw overall income increase substantially on the previous year. Whilst much of the emergency funding we received was spent immediately to support young refugees throughout the pandemic, it also went towards developing our core infrastructure and sustainability by supporting us to shift our services online and increase our efficiency through further customising our database and website.

Alongside this, Hope for the Young is committed to running a streamlined and efficient organisation and works hard to make the most of pro-bono opportunities and volunteers. To this end, we use free office space and meeting rooms, have gained pro-bono marketing, social media and technical support from various consultants, and utilise a free database. We also have a dedicated team of volunteers to support with administration, marketing, and finance. All this together means that Hope for the Young offers a high-quality service that puts every pound to best-possible use.

HOPE FOR THE YOUNG LIMITED
REPORT OF THE DIRECTORS
for the period ended 31 March 2021 (continued)

Acknowledgements

The trustees wish to acknowledge contributions from the following organisations:

The National Lottery Big Lottery Fund - Reaching Communities: funding towards core costs and salaries for the Mentoring Project in Croydon and South London; and to HftY's Covid-19 response.

Popli Khalatbari Charitable Foundation: funding towards the Grants and Advocacy Programme.

The Co-operative Local Community Fund: funding towards the Mentoring Project in North London.

The Fore: funding for the development of the Mentoring Project in North London.

The Fore (RAFT): Emergency funding towards core costs.

The Rayne Foundation: funding towards the Covid-19 Emergency Relief Fund and associated staff costs.

Woodward Charitable Trust: funding towards core costs.

Barrow Cadbury Trust/The National Lottery Community Fund COVID Support Fund: funding towards website design and database consultants, online mentoring tools, and IT costs.

The Leigh Trust: funding towards the Grants and Advocacy Programme.

Department for Digital, Culture, Media and Sport's (DCMS) 'Community Match Challenge' programme: £20,420 awarded to support organisational running costs including salaries and new website.

Lloyds Bank Foundation for England & Wales COVID-19 Recovery Grant:
Unrestricted funding alongside development

Risk review

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

Reserves policy

It is the policy of Hope for the Young to hold at least six to nine months running costs in its General Fund that have not yet been committed or designated for any particular purpose. The directors have set aside these reserves in order to protect the future of the charitable company from the effects of any unforeseen variations in its income streams as part of a policy of good financial management practice. The directors have set the level of these reserves after undertaking a thorough assessment of the charitable company's needs.

Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

HOPE FOR THE YOUNG LIMITED
REPORT OF THE DIRECTORS
for the period ended 31 March 2021 (continued)

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees acknowledge their responsibilities for ensuring that the company keeps 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 if its profit or loss for the financial year in accordance with the requirements of section 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. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members with management responsibilities

The responsible individuals are directors for the purpose of company law and trustees for the purpose of charity law. The trustees serving during the year and up to the date of this report were:

Dr Homa Noshirvani
Dr Kamran Saedi
Mr Jafar Omid

Their position as trustees is unremunerated and no trustee had any beneficial interest in any contract with the charity during the year.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of its winding up.

Appointment of Directors

Under the Articles of Association, membership shall be open to anyone the directors, by a majority vote, agree will further the aims of the charity.

Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees acknowledge their responsibilities for ensuring that the company keeps 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

HOPE FOR THE YOUNG LIMITED

REPORT OF THE DIRECTORS for the period ended 31 March 2021 (continued)

company as at the end of the financial year and if its profit or loss for the financial year in accordance with the requirements of section 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. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dr Kamran Saedi
Director

Date: 21 December 2021

HOPE FOR THE YOUNG LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

			2021	2020
Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
2. Incoming Resources				
Incoming resources from generated fund				
Donations	62,555	145,952	208,507	121,460
Interest received	-	-	-	-
	-----	-----	-----	-----
	62,555	145,952	208,507	121,460
	=====	=====	=====	=====
Resources Expended				
Charitable activities	18,681	144,959	163,640	122,355
	=====	=====	=====	=====
Net movements in funds	43,874	993	44,867	(895)
TOTAL FUNDS b/fwd	56,061	21,294	77,355	78,250
	-----	-----	-----	-----
TOTAL FUNDS c/fwd	99,935	22,287	122,222	77,355
	=====	=====	=====	=====

There were no recognised gains or losses other than those included in the statement of financial activities.

The notes on pages 7 to 8 form part of these accounts

HOPE FOR THE YOUNG LIMITED
BALANCE SHEET AS AT 31 MARCH 2021

Notes	2021 £	2020 £
CURRENT ASSETS		
Cash at bank and in hand	122,222	95,175
CREDITORS: Amounts falling due within one year: 7	-	<u>(17,820)</u>
NET CURRENT ASSETS	122,222	77,355
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>122,222</u>	<u>77,355</u>
 INCOME FUNDS		
Unrestricted funds	99,935	56,061
Restricted funds	<u>22,287</u>	<u>21,294</u>
TOTAL FUNDS	<u>122,222</u>	<u>77,355</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps 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 if its profit or loss for the financial year in accordance with the requirements of section 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.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the board and signed on its behalf by:

Dr Kamran Saedi
Director
Date: 21 December 2021

Company No: 06540167

The notes on pages 9 to 11 form part of these accounts

HOPE FOR THE YOUNG LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2021

1. Accounting Policies

Charity information

Hope for the Young Limited is an incorporated charity, charity registration number 1127017.

1.1. Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention modified to include the revaluation of fixed asset investments at fair value. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4. Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5. Resources expended

Expenditure is included in the statement of financial activities when incurred and includes attributable value added tax which cannot be recovered. Resources expended comprise the following:

HOPE FOR THE YOUNG LIMITED

NOTES TO THE ACCOUNTS

for the year ended 31 March 2021 (continued)

- (i) Grants payable are accounted for when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and have satisfied all related conditions. Grants approved but not paid at the end of the financial year are accrued for. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued for but noted as financial commitments in the notes to the accounts;
- (ii) Expenses incurred in relation to the provision of mentoring activities are accounted for as and when they are incurred.
- (iii) Management and administration comprises the costs which are directly attributable to the management of the charity's assets, organisational procedures and the necessary legal procedures for compliance with regulatory requirements.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

HOPE FOR THE YOUNG LIMITED
NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 (continued)

2. Critical accounting estimates and judgments

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Charitable activities	2021	2020
	£	£
Educational fund	71,958	42,864
Mentoring	28,187	35,909
Charity administration	<u>63,495</u>	<u>43,582</u>
Total resources expended	163,640	<u>122,355</u>

4. Trustees

Neither the trustees, nor any persons connected with them, received any remuneration or benefits during the year.

5. Employees

There were Three employees during the year (2020 – Two).

6. Taxation

The charity is a registered charity and no provision for taxation is considered necessary.

7. Creditors	2021	2020
	£	£
Other creditors	<u>0</u>	<u>15,030</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

HOPE FOR THE YOUNG LIMITED

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has not been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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

Roy Warren FCA
Warren Clare Chartered Accountants
5-6 George Street, St Albans, Hertfordshire, AL3 4ER
Date: 17 December 2021