



FRONTLINE DEBT ADVICE (UK)

(A COMPANY LIMITED BY GUARANTEE)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MARCH 2022**

CHARITY REGISTRATION No: 1134908

COMPANY REGISTRATION No: 7136786

Sheen Stickland
Chartered Accountants
The Engine House
77 Station Road
Petersfield
Hampshire
GU9 8SQ

FRONTLINE DEBT ADVICE (UK)
(A COMPANY LIMITED BY GUARANTEE)

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FRONTLINE DEBT ADVICE (UK)
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1134908
COMPANY REGISTRATION NUMBER	7136786 (England & Wales)
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
WORKING NAME	Frontline
FINANCIAL CONDUCT AUTHORITY REFERENCE	694921
DIRECTORS	Mr Neil Ellis Chairman Mr Arnold Bissett Mrs Michelle Fisher Mr William Kennedy Mr Malcolm Lemon Mr Robert Muzeen Ms Elizabeth Nelson Mr Brian Pollard
COMPANY SECRETARY	Mr William Kennedy
OTHER OFFICIALS	Mr Dominic Williams (CEO) Mr Noel Fairbairn (Treasurer) Mrs Alison Procter (Administrator) Mr Wes Wright (Training Manager)
REGISTERED ADDRESS	Haslemere Locality Office Lion Green Haslemere Surrey GU27 1LD
DATE OF INCORPORATION	26th January 2010
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	Lloyds TSB Bank plc 22 St Thomas Square Town Centre Newport Isle of Wight PO30 1SQ
INDEPENDENT EXAMINER	AC Kensett FMAAT FCCA Sheen Stickland Chartered Accountants The Engine House 77 Station Road Petersfield Hampshire GU32 3FQ

FRONTLINE DEBT ADVICE (UK) (A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS (continued) FOR THE YEAR ENDING 31st MARCH 2022

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 31st March 2022. 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)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Frontline Debt Advice (UK) began as a new charity on 1st April 2010. It was born out of an earlier charity, now known as Frontline Advice Centre. It is constituted as a charitable company, limited by guarantee through its governing document, Memorandum and Articles of Association, dated 26th January 2010. The day-to-day running of the charity is the responsibility of the Chief Executive.

Trustees' meetings take place at least three times per year to ensure that all governance aspects are in order. All governance policies (Vulnerable Adults, Health and Safety, Data Protection and Equal Opportunities) are reviewed regularly. The Trustees' meetings also review the Operational aspects, including the charity finances, to ensure that the charity is performing to the best of its ability

Since January 2019 Dominic Williams has been CEO. Mandy Hawke who is one of our Branch Managers, has taken over as the main Safeguarding Officer. Dominic Williams is a secondary Safeguarding Officer.

The Executive Management team (EMT) comprises Neil Ellis (Chairman)), Brian Pollard (Director), Dominic Williams (CEO) and Wes Wright (Training Manager). EMT meet bi-monthly to address operational issues. During Covid, EMT meetings were moved to Zoom and made monthly in order to keep abreast of the fast-moving situation. Others with particular skills or interests are invited to EMT meetings to address particular issues.

Each new branch is allocated a supervisor who to begin with will visit often or be in regular remote contact to provide support. As the branch matures the Supervisor will visit less often but will maintain a close working relationship with the Branch Manager and will fulfil the compliance functions on behalf of the charity.

BRANCH NETWORK

Frontline allows its branches a great deal of autonomy in the way they operate in response to the local demands and the operational capability of the volunteers. Each branch is able to decide if it wishes to be a "Member" (fully integrated within the Frontline charity) or a "Partner" (where a separate local charity identity and responsibility for finances is retained but partnering with Frontline).

At the beginning of the financial year, we had 16 branches of which 8 were 'Partners' i.e., Bridge Advice Centre (Hayling Island), Camberley Frontline (St Paul's Church Centre), Farnham Money Advice (Vineyard Centre), Frontline @ The Beacon Church (Camberley), Liaise @ Worthing (River of Life Church), 3 Counties Money Advice (Haslemere), Selsey Money Support, Frontline Petersfield. Sadly Liaise@Worthing closed in December 2021 and the two Camberley branches merged into one branch.

The 8 Member branches in operation at the beginning and end of the financial year were in Andover, Paulsgrove (Portsmouth), Reading, Petworth (Liaise), Swaythling (Southampton), Thornhill (Southampton), Winchester and Chapel En Le Frith.

Some branches have subbranches at other nearby locations where they can see clients. The total number of branches at the end of the financial year was 14.

FRONTLINE DEBT ADVICE (UK)
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REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDING 31st MARCH 2022

FINANCIAL REVIEW

The charity's turnover is modest, and it owns no material assets, other than computers, which are usually fully depreciated in the year of purchase or expensed if a replacement. Frontline has no direct employees with the CEO and others paid for some of their services as consultants.

Funding comes from a number of sources. Our base income is from branch membership fees. Other sources include donations from churches associated with the Frontline branches, donations from individuals, fundraising events, and grants when they can be obtained.

On an operational basis the charity aims to break even each year. The Trustees considered it prudent to establish a Policy requiring a minimum reserve of £5,000.

PUBLIC BENEFIT STATEMENT

The charity trustees have ensured that the charity has fully complied with its obligation to provide public benefit in carrying out its functions in respect of providing free advice and assistance in the field of debt counselling and associated matters in order to relieve poverty and hardship across a broad cross section of the public irrespective of Race, Gender, Disability, Sexuality, Age, Religion, Beliefs and Background.

OBJECTIVES AND ACTIVITIES

Objects of the charity

The Charity's Objects are for the public benefit and are carried out in accordance with Christian Principles without distinction of Race, Sex, Political, Religious or other opinion as the trustees may from time to time think fit, and are restricted to the following: To relieve persons who are in conditions of need, poverty or hardship and who may be aged or sick and to relieve the distress caused thereby including but not by way of limitation through the provision of Debt Counselling, Benefits Advice, Budgeting, Education and other relevant support in such parts of the United Kingdom and the World as the trustees may from time to time think fit.

Activities and achievements of the charity

We now have in excess of 90 trained volunteer advisers. New volunteers attend a 3-day introduction training course which is run by the CEO and the Training Manager. Continual development training takes place to ensure Advisers are fully aware of current trends and changes to legislation. To make this as accessible as possible some training sessions are run face to face at various branch locations, others are run on Zoom. Advisers also have access to online Wiseradviser training. For the first time since Covid began we ran a Face to Face introduction course for a cohort of new volunteers in October.

The charity's principal activities include offering free advice and support in financial matters with special emphasis on debt management and the UK welfare benefits system.

	Apr 2020 – Mar 2021	April 2021 – Mar 2022
Number of households helped	994	961
Total debt	£5,116,855	£6,116,528
Debt written off	£849,278	£649,417
Extra annual benefit claimed	£61,903	£117,848

These clients' difficulties are often born out of redundancies, illness, benefit delays and sanctions and/or family break-up, thereby reducing the household income.

We have also been able to work closely with local foodbanks, which are of considerable assistance to our clients, especially in the period when we are organising Benefit payments and scheduling de

FRONTLINE DEBT ADVICE (UK)
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REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDING 31st MARCH 2022

Frontline has helped households with: -

- Completing financial assessments and identifying ways of maximising income and minimising expenditure.
- Bankruptcy Petitions where normal debt management plans are not viable.
- Debt Relief Orders which have become an increasing area of work.
- Benefit claims and appeals.
- Negotiating affordable repayments with Priority debts such as Rent, Mortgage, Council tax, Fines, Utilities thereby avoiding repossessions, imprisonment, and disconnection of services.
- Setting up affordable repayment plans of their secondary debts such as loans and catalogues.
- Dealing with county court money claims
- Dealing with enforcement agents (Bailiffs)

One of the distinguishing features of Frontline is the personal support we provide our clients, often attending Court hearings or Appeals with them, speaking to Bailiffs, Council Tax Departments, Utility Companies and Debt Collection Agencies on their behalf.

Here are some typical comments from our clients:

I just want to say another huge thank you for all your help. It has meant that I've been able to get myself into good financial health and keep a hold of things better, and that in turn has helped my mental health greatly as I've managed to gain a bit more stability. Thank you,

.....

The Frontline Adviser was always so nice, he never once made me feel ashamed of the situation I was in, which is how I felt. I found it difficult talking to people on the phone, and they helped me to sort everything, and took care of all the communication, completed forms and devised payment plans, to avoid any legal action or me being harassed for late payments, whilst we devised a longer-term plan.

.....

The pressure of trying and failing to deal with my debts was making me really suicidal. Your efforts have plucked me out of that very bad place, and I am really grateful for you doing that.

.....

Thank you so much for all your help and expert advice. More importantly I am so grateful to you for your empathy understanding and reassurance. I can't tell you what a difference that makes and what a weight has already been lifted off my shoulders. To know that I am finally doing something positive about my debts with your help is a wonderful feeling.

.....

Thank you once again for making everything so clear and achievable. Honestly, I've had these debts hanging over me for so many years so it will be fantastic to sort them out once and for all. They have had a huge impact on my mental illness over the years so wiping the slate clean and starting again will be such a relief!

CONCLUSION

As a charity we have many reasons to be optimistic. Finance is a major challenge for all in the charitable sector as many charities have seen their income cut as a result of covid, but thanks to our principal funders (mainly churches) this has not been a constraint on the service Frontline has been able to offer. We continue to be able to manage a balanced budget as befits a charity with our objectives.

Funding for face to face advice is under threat, but we are committed to continuing to prioritising Face to Face which is often the preferred channel of help for many vulnerable people.

Some of our clients have an uncertain future. The economic fallout from Covid is huge and long lasting. Some of our offices now have waiting lists. We are looking at the proposals for the Statutory Debt Repayment Plan as a welcome addition to the ways we can support those who can repay their debts in a reasonable period. Unfortunately as the cost of living crisis bites there are many who have deficit budgets and so we will help these households to find ways of balancing their budgets, negotiate token offers to their debts and where necessary assist with DRO and bankruptcy applications. We also continue to help clients obtain their entitlement to disability benefits and navigate Universal Credit claims which are set to increase again following the recent restart of the Universal Credit migration programme.

Our CEO Dominic Williams wants to build on the strong foundation that his predecessor established, adding to this a passion to use the wide experience gained in helping those in financial difficulties to bring about a positive change at a local and national level through campaigning and lobbying. In the last year this has involved responding to a consultation by OFWAT on debt collection by the Water Industry.

Virtually all branches are associated with local church fellowships which see this work as a valuable expression of Christian service to the community. We are only able to continue the provision of our services because of the commitment and dedication of our volunteers, to whom we are continually grateful.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

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

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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

The Directors are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Directors approve the attached statement of financial activities and balance sheet for the year ended 31st March 2022 and confirm that they have made available all information necessary for its preparation.

Signed on behalf of the Directors


.....
2022

Mr Neil Ellis
Director

Date: 29 September 2022

FRONTLINE DEBT ADVICE (UK)
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2022

Incorporating income and expenditure account

	Notes	2021/22		2020/21	
		Unrestricted Funds	TOTAL	Unrestricted Funds	TOTAL
		£	£	£	£
INCOME					
Income and endowments					
Donations & legacies	2a	55,383	55,383	44,960	44,960
Charitable activities	2d	3,452	3,452	5,601	5,601
Other trading activities	2b	1,440	1,440	1,274	1,274
Income from Investment	2c	2	2	5	5
TOTAL INCOME		60,277	60,277	51,840	51,840
EXPENSES					
Expenditure on:					
Charitable activities	3	45,619	45,619	44,985	44,985
TOTAL EXPENSES		45,619	45,619	44,985	44,985
NET INCOMING/ (OUTGOING)		14,658	14,658	6,855	6,855
TOTAL FUNDS BROUGHT FORWARD		61,176	61,176	54,321	54,321
TOTAL FUNDS CARRIED FORWARD		75,834	75,834	61,176	61,176

The notes on pages 9 to 12 form part of these financial statements.

FRONTLINE DEBT ADVICE (UK)
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BALANCE SHEET
AS AT 31st MARCH 2022

ASSETS AND LIABILITIES	Note	31st March 2022		31st March 2021	
		Unrestricted Funds	Total	Unrestricted Funds	Total
		£	£	£	£
Fixed Assets					
Tangible assets	6	0	0	0	0
Current Assets					
Debtors	7	992	992	2,493	2,493
Cash at bank and in hand	8	76,180	76,180	59,992	59,992
Total Current Assets		77,172	77,172	62,485	62,485
Creditors: amounts falling due within one year	10	1,338	1,338	1,309	1,309
NET CURRENT ASSETS		75,834	75,834	61,176	61,176
TOTAL ASSETS less current liabilities		75,834	75,834	61,176	61,176
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		75,834	75,834	61,176	61,176
FUNDS OF THE CHARITY					
Unrestricted Funds		75,834	75,834	61,176	61,176
TOTAL FUNDS		75,834	75,834	61,176	61,176

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

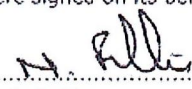
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

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.

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 on 29th September 2022 and were signed on its behalf by:


Mr Neil Ellis
Trustee

The notes on pages 9 to 12 form part of these financial statements.

FRONTLINE DEBT ADVICE (UK)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation:

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) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirement of Section 7 Statement of Cash Flows

Taxation

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

Fund accounting

All the charity's funds are unrestricted. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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.

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 of the service or facility received.

Volunteer Help

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

Expenditure

Governance Costs

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

FRONTLINE DEBT ADVICE (UK)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31st MARCH 2022

1. ACCOUNTING POLICIES (continued)

Grants payable

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.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as

Fixtures and Fittings	10%
Computer Equipment	25%

Liabilities

Liability recognition

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

2. INCOME

	2021/22			2020/21		
	HO	Branches	TOTAL	HO	Branches	TOTAL
	£	£	£	£	£	£
a) Donations & legacies						
Donations - individuals	3,809	11,512	15,321	4,694	9,317	14,011
Donations - churches	3,511	9,363	12,874	0	7,732	7,732
Gift Aid	267	766	1,033	669	1,088	1,757
Membership Fees	26,155	0	26,155	21,460	0	21,460
	33,742	21,641	55,383	26,823	18,137	44,960
b) Other trading activities						
Fundraising	160	280	440	191	208	399
Trusts & Company Donations	0	1,000	1,000	750	125	875
	160	1,280	1,440	941	333	1,274
c) Interest Receivable						
Bank Interest	2	0	2	5	0	5
d) Income from Charitable Activities						
Grants	1,000	2,025	3,025	0	5,030	5,030
Other Income	0	97	97	0	0	0
Training Income	330	0	330	570	1	571
	1,330	2,122	3,452	570	5,031	5,601
Total Income	35,234	25,043	60,277	28,339	23,501	51,840

FRONTLINE DEBT ADVICE (UK)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31st MARCH 2022

3. EXPENSES

	2021/22			2020/21		
	HO	Branches	TOTAL	HO	Branches	TOTAL
	£	£	£	£	£	£
Advertising, publicity & promo.	0	310	310	0	50	50
Advisor DBS/CRB checks	267	0	267	342	0	342
Bank charges	0	0	0	0	0	0
Computer & IT upkeep	1,107	560	1,667	1,153	1,736	2,889
General expenses	0	50	50	48	250	298
Independent Examination fee	990	0	990	960	0	960
Insurances	1,468	0	1,468	1,255	0	1,255
Membership fees	0	10,285	10,285	0	7,690	7,690
Postage	4	1,070	1,074	14	823	837
Premises hire	0	3,140	3,140	0	3,095	3,095
Printing & toner costs	0	316	316	0	475	475
Professional subscriptions	294	0	294	258	0	258
Specific grants paid over	0	1,205	1,205	0	0	0
Staff costs	14,488	0	14,488	15,759	0	15,759
Staff costs - training	6,600	0	6,600	7,150	0	7,150
Stationery & office equipment	0	104	104	0	305	305
Tax reclaim for branches	0	0	0	0	0	0
Telephone & broadband	0	1,795	1,795	0	1,653	1,653
Training materials & books	694	514	1,208	698	1,012	1,710
Travel expenses	358	0	358	259	0	259
			0			0
	26,270	19,349	45,619	27,896	17,089	44,985

4. DIRECTORS AND OTHER RELATED PARTIES

2022 2021

Number of Directors who were paid expenses	0	0
Total amount paid	£0	£0

No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected to them.

5. STAFF COSTS

The average number of staff employed was NIL (2021 NIL).
The staff costs in the accounts related to payments made to consultants.

6. TANGIBLE FIXED ASSETS

		Total
		£
Computer Equipment		
Cost	01-Apr-21	1,085
Additions		0
Cost at	31-Mar-22	<u>1,085</u>
Depreciation	01-Apr-21	1,085
Charge		0
Depreciation at	31-Mar-22	<u>1,085</u>
Net Book Value	31-Mar-22	<u>0</u>
Net Book Value	31-Mar-21	<u>0</u>

FRONTLINE DEBT ADVICE (UK)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31st MARCH 2022

7. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Recoverable gift aid	265	665
Prepayments	727	1,828
	992	2,493

8. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Current Account	5,194	2,702
Deposit	25,419	17,418
Cash within Network	45,567	39,872
	76,180	59,992

9. BRANCH NETWORK

During 2021/22 all member branches of Frontline Debt Advice (UK) were consolidated as shown below:-

	Funds 31-Mar-21	Incoming Resources	Resources Expended	Funds 31-Mar-22
	£	£	£	£
Andover	5,114	2,100	1,934	5,280
Chapel-en-le-Frith	2,747	2,180	2,536	2,391
Northend	281	0	281	0
Paulsgrove	4,826	1,900	755	5,971
Petworth (Liaise)	604	6,861	2,363	5,102
Reading	11,525	5,926	4,754	12,697
Swathling	11,301	3,899	4,788	10,412
Thornhill	3,474	2,457	2,217	3,714
	39,872	25,323	19,628	45,567

On its closure Northend's funds were transferred to Paulsgrove.

Branches who do not operate a bank account and do not have their own funds are excluded from table.

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Independent Examiners Fees	960	930
Accrued expenses	378	379
	1,338	1,309

11. MOVEMENT IN FUNDS

	Funds 31-Mar-21	Income	Expenditure	Funds 31-Mar-22
	£	£	£	£
General Funds	61,176	60,277	45,619	75,834

	Funds 31-Mar-20	Income	Expenditure	Funds 31-Mar-21
	£	£	£	£
General Funds	54,321	51,840	44,985	61,176

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Independent examiner's report to the trustees of Frontline Debt Advice (UK) ('the Company').

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees (and also 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 charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required 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 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 the accounts do not accord with those records; or
- 2 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 3 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 preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland.

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.

AC Kensett

AC Kensett FMAAT FCCA
Sheen Stickland
Chartered Accountants
The Engine House
77 Station Road
Petersfield
Hampshire GU32 3FQ

12/10/2022