

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

GATEWAY WATERSIDE

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No. 1143971

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)
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GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1143971
LEGAL STATUS	Charitable Incorporated Organisation
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
DIRECTORS AT 31ST MARCH 2021	Dr Sharon Mellings (Chairperson) Mr David Norbury Mrs Sandra Whittaker Mr Anthony Hodder Mr Andrew Clarke Mr Nathan Hussey (appointed 18 January 2021)
CHURCH LEADERS	Mr. Tim Lockwood (Church Leader) Mrs Danni Lockwood (Overseer) Mr Tony Hodder (Overseer) Mr Sean Cullen (Overseer) Mrs Dawn Cullen (Overseer) Mr Brian Perry (Overseer) Mrs Melanie Perry (Overseer)
GOVERNING DOCUMENT	CIO - Foundation Conversion dated 4th March, 2020

OBJECTS

(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF HAMPSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, FINANCIAL HARDSHIP OR SICKNESS AND WHO MAY BE AGED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

(C) TO ADVANCE EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;

(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

REGISTERED ADDRESS	1 Badgers Walk Dibden Purlieu Southampton SO40 2TH
PRIMARY BANKERS	HSBC Bank Plc 45 Commercial Road Southampton SO40 3AH

INDEPENDENT EXAMINER	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
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GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

This is the annual report for Gateway Waterside (previously known as New Forest Community Church), Registered charity no. 1143971, a Charitable Incorporated Organisation. This report covers the period from 1st April 2020 to 31st March 2021.

The objectives of the trust are advancement of the Christian Faith, including worship, preaching of the Christian Gospel, the pastoral care of Christian people, and providing relief to persons who are in need.

Gateway Waterside has fulfilled its objectives through a range of activities. These include weekly public meetings, small group gatherings for Christian discipleship, teaching, training, and supporting people with specific interests to pursue opportunities for ministry at home and abroad.

Staff Receiving a Salary

To further the objectives of the charity there are two employed members of staff. The Church minister Tim Lockwood and the Administrator Samantha Gough, both are employed on a part time basis. No employees receive over £60,000.

Activities

This has been a very difficult year for the charity as like the rest of the world it has had to deal with the COVID pandemic. This resulted in the charity following Government guidelines and closing all public meeting spaces. The charity therefore had to adapt and look at new ways to fulfill its objectives to the christian and local community and look at proactive approaches in looking at ways in which it could help the community during this difficult year.

The result was that home services were done each week and broadcast live on Facebook. People in the community could join the live broadcast and use the comment feature to send their greetings and thoughts. This proved very popular with those broadcasts often getting in excess of 300 views. Zoom was also used extensively to help to facilitate smaller gatherings as well as providing much needed one to one interaction.

The charity also commissioned Isolation packs for families whose children were isolating from school in the local community. This idea was adopted by a number of other churches. These included activity items as well as reading material and puzzles. Over the lockdowns people within the community who were on their own or were classed as vulnerable were regularly visited and communicated with from outside their homes and within the Government guidelines and shopping and medication drops were arranged to help them in a practical way as well as in a social way. This also included providing cooked meals where appropriate and safe to do so.

Over Christmas the charity put on a special open air Christmas event for the community at Sunnyfields farm which was fully risk assessed and in line with Government guidelines. During this event many local families attended in a socially distanced way and candles were held as we remembered the previous year and prayed for the new year. Numbers were not taken for this event but it was estimated at around 200.

Gateway also continued to support "Christians Against Poverty" (CAP), by providing a local CAP Centre with Tony Hodder as centre manager for Marchwood and District. CAP is a registered charity which provides support for people in debt. Tony Hodder, together with other church members, obtains Information from potential clients, which allows CAP to generate a plan for debt repayment or, if this is not sustainable, an appropriate form of insolvency. Local church members continue to provide support to clients as they progress to becoming debt free, with several clients successfully completing the process & becoming debt free. Due to pandemic phone calls and zoom meetings were arranged and used.

Church members also supported local food banks, with regular collections of food. We also supported "The Crossings" which is a charity that works in helping people who have accommodation needs. This includes the homeless as well as those having to "sofa surf". The crossings provide a safe access point for advice and mediation. The church financially gives to this project as well as the Manager and some trustees being members of Gateway Waterside.

The church also supported mission work in Kenya which has continued through the year. Gateway Waterside actively supports the Salem orphanage for about 100 children, located in Bondo on the shore of Lake Victoria, 50 miles west of Kisumu. Andy & Sam Clarke liaise with the orphanage through Phoebe Onyango the head of the orphanage.

The church also supports work of the Mission Aviation Fellowship (MAF) in Papua New Guinea by giving financial support to a family closely connected to the church. Over this financial year, support was given for initial training of this family before their relocation to begin work in finance and teaching. The start of their work in Papua New Guinea was delayed due to the COVID situation.

Financially the charity received less income than the previous year, however reserves still remain in a very healthy position. The trustees also agreed to invest some of the reserves. This included the building fund as well as some of the unrestricted reserves. (Details seen on the balance sheet). These investments were ethically invested in line with the charity's values including investing into a social housing charity called Green Pastures that provides accommodation for the homeless. These investments performed well over the year and helped to balance the decline in general income.

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)
REPORT OF THE TRUSTEES(Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Reserves Policy

The Trustees' policy for financial reserves is to maintain sufficient funds to meet contractual obligations to employees and others and to ensure that there is an adequate level of working capital to cover fluctuations in income levels.

As shown in the balance sheet, the charity remains in a healthy financial position with good cash reserves in place.

The Trustees are convinced that the charity will continue to be able to meet its objectives and advance the Christian Faith, and to provide practical support in local and overseas communities.


Trustees' Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the²⁵..... January, 2022.....

Signed on their behalf by Trustee.....

Printed Name: Dr Sharon Mellings (Chair of Gateway Waterside Trustees)

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Donations & Legacies	3a	49,611	-	49,611	68,084
Charitable Activities	3b	1,545	-	1,545	1,653
Investment Income	3c	356	-	356	733
Other Incoming Resources	3d	19	-	19	165
TOTAL INCOMING RESOURCES		51,531	-	51,531	70,635
RESOURCES EXPENDED					
Cost of Generating Funds					
Costs of Charitable Activities	4a	54,146	-	54,146	65,077
Governance Costs	4b	5,807	-	5,807	4,620
TOTAL RESOURCES EXPENDED		59,953	-	59,953	69,698
NET INCOMING/(OUTGOING) RESOURCES		(8,422)	-	(8,422)	938
Total Funds Brought Forward		71,569	66,610	138,179	137,241
Transfers Between Funds	5			-	-
TOTAL FUNDS CARRIED FORWARD		63,147	66,610	129,757	138,179

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


The notes on pages 8 to 13 form part of these financial statements.

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST MARCH 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
Fixed Assets					
Tangible Assets	2	1,954	-	1,954	2,214
Current Assets					
Debtors & Prepayments	7	32,629	-	32,629	10,616
Cash at Bank and in Hand	6	30,336	66,610	96,946	128,030
Total Current Assets		62,964	66,610	129,574	138,646
Creditors: due within one year	8	1,772	-	1,772	2,682
NET CURRENT ASSETS		61,193	66,610	127,803	135,965
TOTAL ASSETS less current liabilities		63,147	66,610	129,757	138,179
NET ASSETS		63,147	66,610	129,757	138,179
Funds of the Charity					
General Funds		63,147	-	63,147	71,569
Restricted Funds	5	-	66,610	66,610	66,610
		63,147	66,610	129,757	138,179

Approved by the Trustees on the 25 January 2022

Signed on their behalf by Trustee 

Printed Name: Dr Sharon Mellings

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

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

Grants and Donations

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

Tax Reclaims on Donations and Gifts

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

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services and Facilities

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

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

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

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

Governance Costs

any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

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

Support Costs

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

Fixed 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 £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

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

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation has been calculated on a reducing balance basis. The rates applied per year are as follows:

Equipment	25%
Computer Equipment	25%

2. TANGIBLE FIXED ASSETS

		Unrestricted Equipment £	Restricted Equipment £	Total 2020/21 £
Cost	01-Apr-20	2,656	-	2,656
Additions		320	-	320
Cost at	31-Mar-21	<u>2,976</u>	<u>-</u>	<u>2,976</u>
Depreciation	01-Apr-20	442	-	442
Charge		580	-	580
Depreciation at	31-Mar-21	<u>1,022</u>	<u>-</u>	<u>1,022</u>
Net Book Value	31-Mar-21	<u>1,954</u>	<u>-</u>	<u>1,954</u>
Net Book Value	31-Mar-20	<u>2,214</u>	<u>-</u>	<u>2,214</u>

The annual commitments under non-cancelling operating leases, capital commitments, Contingent Liabilities are as follows:

31st March 2021: None
31st March 2020: None

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies				
Gift Aid Donations	29,215	-	29,215	40,287
Tax Recoverable	7,665	-	7,665	19,393
Gifts, Tithes & Offerings	12,731	-	12,731	8,404
	49,611	-	49,611	68,084
b) Charitable Activities				
Ministry Events	750	-	750	-
Salem Orphanage	795	-	795	830
CAP	-	-	-	823
	1,545	-	1,545	1,653
c) Investment Income				
Interest	356	-	356	733
	356	-	356	483
d) Other Incoming Resources				
Sundry Income	19	-	19	165
	19	-	19	2,053

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

4. Resources Expended

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Costs of Charitable Activities				
Administrative Expenses	843	-	843	1,533
Advertising and Publicity	1,834	-	1,834	2,723
CAP	6,000	-	6,000	6,543
Conference Costs	508	-	508	980
Depreciation Expense	580	-	580	442
Equipment Costs	95	-	95	121
Catering Costs	-	-	-	807
Gifts - Ministry	947	-	947	1,845
Gifts - Other	54	-	54	2,654
Hall Hire	79	-	79	4,400
Outreach	-	-	-	524
License & Subscriptions	341	-	341	348
Mission	444	-	444	1,000
Printing	382	-	382	229
Salem Orphanage	2,585	-	2,585	800
Salt & Light	1,200	-	1,200	1,200
Software	391	-	391	393
Staff Costs	36,601	-	36,601	35,411
Subsistence	-	-	-	143
Sunday Costs	688	-	688	462
Sundry Expenses	-	-	-	-
Telephone Costs	78	-	78	287
The Youth & Children	465	-	465	1,135
Training	-	-	-	141
Travel Costs	32	-	32	623
Worship & PA	-	-	-	331
	54,146	-	54,146	65,077
b) Governance Costs				
Accountancy	4,224	-	4,224	2,906
Bank Charges	-	-	-	28
Insurance	554	-	554	731
Independent Examiners Fee	900	-	900	870
Legal and Professional Fees	129	-	129	86
	5,807	-	5,807	4,620

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

5. RESTRICTED FUNDS

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Building Fund	66,610	-	-	-	66,610
	66,610	-	-	-	66,610

Building Fund - Plans have commenced for the organisation to seek a building of its own, and to this effect a Building Fund had been opened to set aside resources to ensure that this could be realised.

Restricted funds are represented by cash reserves held by the Charity. The Restricted funds in deficit are classed as continued operations and will be replenished in the coming financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	30,336	66,610	96,946	128,030
	30,336	66,610	96,946	128,030

7. DEBTORS & PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid Tax Recoverable	7,629	-	7,629	10,279
Green Pastures Loan Stock	25,000	-	25,000	-
Sundry Debtors	-	-	-	337
	32,629	-	32,629	10,616

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiners Fees	900	-	900	870
NEST	211	-	211	205
Sundry Creditors	660	-	660	1,606
	1,772	-	1,772	2,682

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

9. STAFF COSTS AND NUMBERS

	2020/21 £	2019/20 £
Gross Wages & Salaries	35,535	34,349
Employer's National Insurance Costs		
Pension Contributions	1,066	1,063
	<u>36,601</u>	<u>35,411</u>

Employees who were engaged in each of the following activities:

	2020/21 TOTAL	2019/20 TOTAL
Activities in furtherance of organisation's objects	2	2

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess £60,000 (2019/20: None).

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

As a Charitable Incorporated Organisation the Charity is registered with the Charity Commission number 1143971. The Charity does not have a Share capital and has no income subject to Corporation Tax.

	2020/21 £	2019/20 £
Surplus / Deficit for the financial period	(8,422)	938
	<u>(8,422)</u>	<u>938</u>
Balance Brought Forward	138,179	137,241
Closing Funds at 31st March 2021	<u>129,757</u>	<u>138,179</u>

11. PAYMENTS TO DIRECTORS & RELATED PARTIES

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the charity and the Trustees or any person connected with them.

12. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The Trust recognises the propriety of not building up funds for which there is no clear expenditure plans. The Trust's policy is to allow reserves to accrue to a level of three months' average expenditure, plus funds which may be earmarked for specific projects in the future. As the Trust is still growing, reserves may only exceed this policy level in order to be able to respond positively to new opportunities. This situation is actively monitored to ensure that reserves do not build up unnecessarily.

14. PUBLIC BENEFIT

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Gateway Waterside on the accounts for the year ended 31st March 2021 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

Basis of independent examiner's statement

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

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

Independent examiner's statement

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

- 1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Independent Examiners Ltd
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West Sussex
PO18 8NF



Date: 26th January, 2022