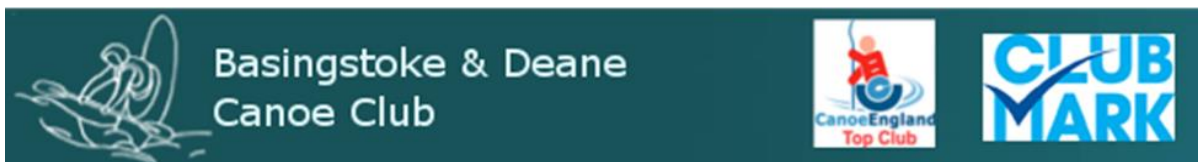


Basingstoke and Deane Canoe Club Annual Report and Accounts

For the Period from 1 November 2020 to 31 October 2021



Basingstoke and Deane Canoe Club. A company limited by guarantee registered in England and Wales. Company registration number 08257472. Registered Charity Number 1150412.



Basingstoke & Deane
Canoe Club



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Reference and Administrative Details

Basingstoke and Deane Canoe Club is registered charity number 1150412 and company registration number 08257472. The company is a private company limited by guarantee.

The registered office is:

5 The Drive
Oakley
Basingstoke
Hampshire
RG23 7DA

The directors of the company and trustees of the charity for the year were:

Mr Alan Macdonald
Mr Peter Mansell
Ms Eleanor Booth
Mr Simon Crute

Structure and Governance

Structure

Basingstoke and Deane Canoe Club is a company limited by guarantee, incorporated on 17th October 2012 and registered as a charity on 9th January 2013. The company's articles of association are based on the Charity Commission model documents at the time of incorporation with the options completed and no other changes.

The directors of the company are the trustees of the charity. Directors serve for a period of three years and are elected at the annual general meeting. Mr Alan Macdonald was re-elected in 2020 and Ms Eleanor Booth was elected in 2019. Mr Peter Mansell was re-elected in 2021 and Mr Simon Crute was elected in 2021.

The directors give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

Whilst the directors have ultimate responsibility the day to day running of the Club is delegated to an executive committee. Details can be found on the Club's website at <http://www.badpaddlers.org/about-us/documents/324-club-management>.

Director's Meetings

The directors have had four meetings during the year. Mr Macdonald, Mr Mansell and Ms Booth each attended four meetings. Mr Simon Crute has attended one meeting. Committee members have been invited to observe directors' meetings and Mr Pete Leicester, Ms Helen Kormos and Ms Janella Mansell have each attended one meeting.

To comply with national restrictions during the covid-19 pandemic, three of the directors' meetings have been conducted virtually using Zoom or Teams. The final directors' meeting of the year was held in person. Similarly, the annual general meeting was delayed and then held outside in a socially distanced manner.

Volunteers

The running of the Club is undertaken solely by volunteer efforts. This work encompasses the following areas of the charity:

- Management: The committee met on seven occasions through the year. During covid-19 restrictions these took place over Zoom. This year volunteer effort also included managing covid-19 restrictions and changes to the Club's web hosting arrangements.
- Education and coaching: The Club's coaches have provided a programme of introductory, improvers and safety courses both in the swimming pool and on open water, though this year's programme was limited by covid-19.
- Colt Hill Development: Working parties have continued to maintain the land at Colt Hill Wharf though have been limited during covid-19 lockdown.
- Swimming pool: Management through running the reception desk, collection of pool fees and provision of poolside safety guards. There was only one pool session during the winter 2020-21 season, though pool sessions re-started in September 2021.
- Trips: The Club organises a range of day, weekend and longer trips covering paddling water suitable for all abilities in the Club. Organisation and river leadership for these is provided by suitably qualified volunteers. However, this year's programme was limited by covid-19.

The directors recognise that every voluntary contribution is vital and would like to take this opportunity to extend our thanks to all of them.

Objectives and Activities

Objects

The Charity's objects are the promotion of community participation in healthy recreation in particular by:

- The provision of facilities for all aspects of the sport of canoeing;
- Developing and maintaining an amenity to enable inclusive access to the community and public access to canoeing on the Basingstoke Canal at Colt Hill Wharf, Odiham.



Objectives for 2020/21

The Charity's objectives for the period November 2020 to October 2021 were:

- To maintain a programme of diverse canoeing activities for all members;
- To maintain a pool of kayaks and ancillary equipment to support paddling activities;
- To promote a range of training activities to support paddling activities;
- To promote inclusive paddlesport;
- To maintain and continue to develop the facility at Colt Hill Wharf, Odiham.

Activities

Basingstoke and Deane Canoe Club has existed as an unincorporated association from 1987 until 31st August 2013 when its activities and assets were transferred to the company as a going concern.

In March 2015 phase 1 of Colt Hill Clubhouse, the shell of a canoe clubhouse on the parcel of land owned freehold by the charity adjacent to the Basingstoke Canal at Odiham, was officially opened. Initially the clubhouse provides secure, weather-tight storage for the Club's kayaks and canoeing equipment adjacent to the Basingstoke Canal. The clubhouse includes spaces for future fit out as changing rooms and WCs, including accessible facilities, a clubroom and small kitchen.

Volunteer work parties at Colt Hill Clubhouse have largely focused on maintenance activities this year. One work party continued the earthworks necessary for vehicular access and parking within the fenced compound.

Colt Hill Clubhouse provides storage for most of the charity's fleet of 50 canoes and kayaks together with ancillary equipment. Now this equipment is stored adjacent to the Basingstoke Canal it is being used to promote community participation in canoeing.

Covid-19 has had an impact over the year. Activities have paused in compliance with national restrictions and guidance and have only resumed as lockdown has eased and then following appropriate risk assessment and mitigation.

The charity has restarted a weekly slot at Queen Mary's College swimming pool in Basingstoke for paddlesport training, practice and recreation in September 2021 with just one session between November 2020 and April 2021 due to covid -19 lockdown.

During the summer the Club has met at Colt Hill Clubhouse, Odiham to facilitate covid-19 compliant weekly recreational sessions for adults and young people. The Wednesday evening paddle replaces the swimming pool sessions for the summer and is the focus for adult recreational paddling. The Friday evening sessions that focus for junior paddling were restarted this summer when covid-19 lockdown restrictions were eased. The Club also has a regular Saturday morning paddling session at Colt Hill Clubhouse which run throughout the year, except when precluded by covid-19 social distancing restrictions.

The three outreach projects that have previously been run at Colt Hill Clubhouse over the summer have all had to be curtailed this year due to covid-19: the monthly Saturday taster session open to all

was run only once; there were no regular Tuesday evening for local Scouts; and bespoke taster sessions for local youth organisations including Cubs, Scouts, Guides and others were more limited than previously. The Club will aim to return to normal service in 2022, subject to social distancing guidance from HM Government and our national governing body, British Canoeing.

Over the past year the charity has provided:

- Weekly canoeing training sessions for adults and young people, except when not possible due to covid-19;
- Restarted in September 2021 a project with Treloar School and College to provide weekly kayaking sessions for their students, all of whom have disabilities. These had been stopped in 2020 due to covid-19.

The trustees have had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Summary of achievements in relation to the provision of facilities for canoeing objective:

- Maintained a fleet of canoes, kayaks and ancillary equipment;
- Run weekly paddling sessions on Queen Mary's College swimming pool from September 2021 and when permitted by covid-19 restrictions, two regular weekly paddling sessions at local canals over the summer and one weekly outdoor paddling session throughout the year;
- Restarted running courses in the swimming pool in September 2021;
- Provided opportunities to paddle on local rivers and canals, on the sea around the Solent and around the Isle of Purbeck. Paddling weekends in South-West England restarted in October 2021.

Summary of achievements in relation to an amenity on the Basingstoke Canal:

- Maintained the secure weather-tight shell of a clubhouse, Colt Hill Clubhouse, on land owned by the charity adjacent to the Basingstoke Canal in Odiham;
- Maintained the wildflower meadow, fences and hedges.

Summary of achievements related to inclusivity:

- Restarted a project with Treloar School and College when covid-19 lockdown was lifted to provide weekly kayaking sessions for their students, all of whom have disabilities;
- Welcomed new member with disabilities and supported club members with mental disabilities, physical disabilities and learning difficulties.

Coronavirus – covid-19

The covid-19 coronavirus pandemic has had an impact on the Club's activities:

- All coaching activities remained paused until September 2021, as it is not possible to maintain social distancing whilst performing a rescue;



Annual Report and Accounts for the Period from 1st November 2020 to 31st October 2021

- Many outreach activities were cancelled over the summer again, as it is not possible to maintain social distancing whilst performing a rescue;
- Directors' meetings, committee meetings and the annual general meeting were generally held on virtual platforms to comply with social distancing and "work from home" restrictions and guidance;
- The Club's general risk assessment was updated to reflect changing conditions and guidance both HM Government and from British Canoeing, the sport's national governing body.

Financial Review

Income and Expenditure

The income for the period was £37,018.52. The expenditure in the period was £19,314.95. The expenditure on the construction of the club house and kayaking equipment has been capitalised on the balance sheet so is not shown on the Income and Expenditure account.

Assets

The fixed assets comprise freehold ownership of a clubhouse located on 0.48 acre land adjacent to the Basingstoke Canal at Colt Hill Wharf, Odiham and a fleet of canoes, kayaks and ancillary equipment. Phase one of the clubhouse was constructed in 2014 and opened in March 2015 to provide a secure, weather-tight shell. The land and clubhouse have therefore been valued at the purchase price of the land in 1995 plus the cost of professional fees to secure planning approval and through to construction, the construction cost of the clubhouse to date plus the depreciated value of fencing to the land.

The canoes, kayaks and ancillary equipment have been valued based on recommended retail price at the time of purchase depreciated over five years. The book value of equipment over five years old has been taken as nil.

Reserves Policy

Basingstoke and Deane Canoe Club has a reserves policy to ensure that money is set aside for foreseeable risks as detailed below and based on the operational experience of the unincorporated association and the charity to date.

Working Capital - The Club's income and expenditure are not even through the year nor do they necessarily match each other. The other reserves set aside by the Club are considered sufficient to cover the month to month and day to day variations in income and expenditure.

Cancelled Events - Recent experience has shown that winter trips can be cancelled if the weather is particularly severe. A reserve was accumulated of £1,250 between 2010 and 2013. This amount is considered sufficient to cover the irrecoverable losses if two weekend trips were to be cancelled due to exceptionally adverse weather.

Uninsurable Losses – All insurance policies include excess sums (and market value replacement) which represent uninsurable sums. A reserve of £4,000 has been set aside for uninsurable losses.

Colt Hill Clubhouse - The current operational budget indicates £5,000 per year being the target contribution for reserves and loan repayments, being 1% of the estimated capital cost. The value of this reserve has been increased by £22,000 to £35,000. This includes £8,000 of grant funding for improved access which should be spent in the next year. As all the loans taken out for construction

have now been re-paid the target is to increase the target value as funds become available both to provide for maintenance and to start building up funds for the fit out of the Clubhouse.

Grants

The Club received a grant of £8,000.00 from the Dorothy Chapman Trust to improve the Clubhouse for pedestrians in general and for paddlers with disabilities in particular. Whilst the Club has spent £2647.20 on access improvements this year, that is considered to be the Club's matching contribution and the £8,000 grant has been added to reserves to be spent next year.

Coronavirus – covid-19

The covid-19 coronavirus pandemic has had an impact on the Club's finances: activities were postponed or cancelled resulting in a loss of income; given the reduction in activity membership subscriptions were reviewed and this though year's payment was unchanged the membership period was extended to two years, which will impact next year's income. Fortunately, the Club has paid off loans taken out for the construction of Colt Hill Clubhouse and deposits paid for activities were postponed rather than cancelled so expenditure could largely be reduced in line with income. The Club has received a £10,708.00 covid relief grant and business rate refund from Hart District Council.



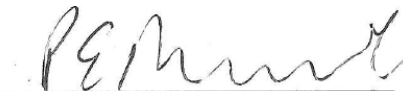
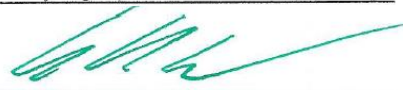
As this report is being written the country is gradually coming out of restrictions imposed to contain the omicron wave of the coronavirus. It appears unlikely that covid-19 will have a significant impact on next year (2021-22). However, training the trainers, for example ensuring that first aid qualifications for coaches are up to date, will be a key focus.



Plans for 2021-22

The charity plans to continue the stated objectives and endeavour to increase coaching and outreach activities from the Colt Hill Clubhouse base.

Continued expenditure on external paving and car parking is planned for 2021 – 2022 to support volunteer efforts and to improve access to the clubhouse. The Club will continue to work towards the fit out of the Colt Hill Clubhouse when sufficient funds are available.

<i>Signed</i>	<i>Name</i>	<i>Date</i>
	Alan Macdonald	13 July 2022
	Eleanor Booth	6 JUNE 2022
	Peter Mansell	6 June 2022
	Simon Crute	24/6/22

Accounts for the Period 1st November 2020 to 31st October 2021

Income and Expenditure Account

	Unrestricted Funds	Colt Hill Clubhouse Designated Unrestricted Fund (note 3)	Total Funds	Prior Year Total Funds	Notes
Incoming Resources					
Incoming resources from generated funds					
Income from donations	£ 2,492.00	£ 18,708.00	£ 21,200.00	£ 14,291.42	4
Voluntary Income - liquid asset transfer from unincorporated association	£ -	£ -	£ -	£ -	
Voluntary Income - fixed asset transfer from unincorporated association	£ -	£ -	£ -	£ -	
Activities for generating funds	£ 469.00	£ -	£ 469.00	£ 254.05	
Investment Income	£ -	£ -	£ -	£ 1.57	
Incoming resources from charitable activities	£ 8,224.52	£ 7,125.00	£ 15,349.52	£ 12,146.50	5
Other incoming resources	£ -	£ -	£ -	£ -	6
Total Incoming Resources	£ 11,185.52	£ 25,833.00	£ 37,018.52	£ 26,693.54	
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	£ -	£ -	£ -	£ -	
Fundraising trading: cost of goods sold and other costs	£ -	£ -	£ -	£ (263.34)	
Investment management costs	£ -	£ -	£ -	£ -	
Charitable activities	£ (11,163.68)	£ -	£ (11,163.68)	£ (13,095.84)	5
Charitable activities - construction of Colt Hill Clubhouse	£ -	£ (6,061.87)	£ (6,061.87)	£ (5,685.86)	
Governance costs	£ (2,089.40)	£ -	£ (2,089.40)	£ (1,416.69)	8
Other resources expended	£ -	£ -	£ -	£ -	
Total resources expended	£ (13,253.08)	£ (6,061.87)	£ (19,314.95)	£ (20,461.73)	
Net movement in funds	£ (2,067.56)	£ 19,771.13	£ 17,703.57	£ 6,231.81	
Reconciliation of Funds					
Total funds brought forward	£ 24,322.67	£ 366,191.28	£ 390,513.95	£ 384,282.14	
Total funds carried forward	£ 22,255.11	£ 385,962.41	£ 408,217.52	£ 390,513.95	

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Statement of Cash Flows

Statement of cash flows			
	Total Funds	Prior year	Notes
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	£ 20,905.21	£ 12,744.07	From net cash flow reconciliation
Cash flows from investing activities:			
Dividends, interest and rents from investments	£ -	£ 1.57	
Purchase of property, plant and equipment	£ (3,331.11)	£ -	
Net cash provided by (used in) investing activities	£ (3,331.11)	£ 1.57	
Cash flows from financing activities:			
Repayments of borrowing	£ -	£ (3,000.00)	
Cash inflows from new borrowing	£ -	£ -	
Net cash provided by (used in) financing activities	£ -	£ (3,000.00)	
Change in cash and cash equivalents in the reporting period	£ 17,574.10	£ 9,745.64	
Cash and cash equivalents at the beginning of the reporting period	£ 26,349.64	£ 8,239.12	From analysis of cash and cash equivalents
Cash and cash equivalents at the end of the reporting period	£ 43,923.74	£ 17,984.76	From analysis of cash and cash equivalents
Reconciliation of net income/(expenditure) to net cash flow from operating activities			
	Current Year	Prior Year	Notes
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	£ 17,703.57	£ 6,231.81	
Adjustments for:			
Depreciation charges	£ 3,201.64	£ 3,513.83	
Dividends, interest and rents from investments	£ -	£ (1.57)	
(Increase)/decrease in debtors	£ -	£ -	
Increase/(decrease) in creditors	£ -	£ 3,000.00	
Net cash provided by (used in) operating activities	£ 20,905.21	£ 12,744.07	
Analysis of cash and cash equivalents			
	Current Year	Prior Year	
Cash in hand	£ 43,923.74	£ 26,349.64	
Total cash and cash equivalents	£ 43,923.74	£ 26,349.64	

Balance Sheet as at 31st October 2021


	Total Funds	Prior Year Total Funds	Notes
Fixed Assets			
Tangible assets	£ 364,293.77	£ 364,164.31	9
Total Fixed Assets	£ 364,293.77	£ 364,164.31	
Current Assets			
Cash at bank or in hand	£ 43,923.74	£ 26,349.64	
Total Current Assets	£ 43,923.74	£ 26,349.64	
Liabilities			10
Creditors: amounts falling due within one year	£ -	£ -	
Net current assets or liabilities	£ 43,923.74	£ 26,349.64	
Total assets less current liabilities	£ 408,217.51	£ 390,513.95	
Creditors: amounts falling due after more than one year	£ -	£ -	
Net assets or liabilities	£ 408,217.51	£ 390,513.95	
The funds of the charity			
General fund	£ 408,217.51	£ 390,513.95	
Revaluation reserve	£ -	£ -	
Total unrestricted funds	£ 408,217.51	£ 390,513.95	

Audit Exemption Statement

For the year ending 31st October 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the  (Alan Macdonald Director)

Notes to the Accounts

1 Accounting Basis

The accounts have been prepared in accordance with the requirements for small companies as the annual turnover is less than £6.5 million, the balance sheet total is less than £3.26 million and the company has no employees.

The accounts have been prepared in accordance with the Statement of Recommended Practice published by the Charity Commission in 2019 incorporating FRS102. The accounts have been prepared in accordance with charity law applicable in England and Wales.

2 Made-up Date

The accounts are made up to 31st October 2021.

3 Colt Hill Clubhouse Fund

Colt Hill Clubhouse is shown as a separate designated fund on the Income and Expenditure Account for three reasons. Construction of the clubhouse is a one-off activity: separation of this exceptional item increases transparency in accounting for the charities general unrestricted funds. The conditions imposed by donors to fund Colt Hill Clubhouse place restrictions on the charity from trading this asset. Colt Hill Clubhouse addresses the charity object of developing a facility on the Basingstoke Canal.

4 Income from Donations

Income from donations totalled £21,200.00. Notable voluntary income included donations (£852.00), grants (18,708.00) and membership subscriptions (£1640.00). Whilst membership subscriptions have been classed as voluntary income as members receive no direct benefit, it could be argued there are indirect benefits so Gift Aid has not and will not be claimed on membership subscriptions.

5 Charitable Activities

The principal income and expenditure for the period were related to the charitable activities of the club and are summarised overleaf.

Breakdown of Income and Expenditure on Charitable Activities		
Activity	Income	Expenditure
Paddling at QMC Swimming Pool	£ 675.00	£ (755.90)
Training courses	£ 1,150.00	£ (183.00)
Taster sessions	£ 1,423.02	£ (768.77)
Coach development	£ -	£ -
Weekend paddling trips	£ 690.00	£ (585.37)
Provision of canoeing equipment	£ 4,286.50	£ (6,970.64)
Club sessions at Colt Hill	£ -	£ (1,900.00)
Colt Hill Clubhouse operations, incl depreciation	£ 7,125.00	£ (6,061.87)
Total	£ 15,349.52	£(17,225.55)

6 Other Incoming Resources

When the Charity took over the assets of the unincorporated association the value of the land at Colt Hill and planning permission were included in the accounts. However, the unincorporated association had also paid for the detailed design of the Clubhouse: this was not recognised in the statement of financial activity in previous accounts. In financial year 2014-15 the Clubhouse was substantially constructed so since then the value of this design work has been included from that time.

7 Unpaid General Volunteers

Whilst no income value is attributed to the services of unpaid general volunteers in these accounts, the actual value of their services cannot be underestimated¹. Indeed, without their services it would be difficult to class the charity as a going concern and the following charitable activities are reliant on the services of volunteers:

- Paddling at QMC swimming pool (administration and lifeguarding)
- Training courses (administration, coaching and safety cover)
- Weekend paddling trips (administration and safety cover)

¹ The approximate value of volunteer time has been estimated assuming the minimum wage for general volunteering and commercial day rates for paddlesport coaches. This gives a value about £45,000 per annum, which is likely to be an underestimate.

- Colt Hill Clubhouse (administration, maintenance and safety cover for paddling activities).

8 Governance

The costs attributed to governance in the period were as detailed here:

- Canoe England affiliation (£693.00) – excludes the cost of boat licences but includes “Club Plus Pro” annual subscription
- Insurance (£1178.00)
- Website hosting and publicity costs (£113.48)
- Information Commissioners Office fees (£40.00)

9 Fixed Assets

The fixed assets of the charity comprise a clubhouse with 0.48 acre land adjacent to the Basingstoke Canal at Colt Hill Wharf, Odiham and a fleet of kayaks. The fixed assets were revalued at 31 October 2020. Details of the fixed asset valuation are shown below.

Element	Method of Valuation	Book Value
Land (freehold)	Purchase price in 1995	£10,000.00
Planning permission	Architect's and other professional fees paid prior to grant of planning	£11,747.00
Clubhouse construction phase 1	Architect's and other professional fees	£33,932.08
	Construction costs to 31 October 2021	£299,574.62
Fencing erected in 2012	Replacement cost less depreciation at 10% per annum	£1,490.00
Kayaks and associated equipment, first aid training equipment	Purchase cost less depreciation at 20% per annum	£7,550.07
Total		£364,293.77

Of the assets listed all except the kayaks and associated equipment relate to Colt Hill Clubhouse. An analysis of the movement of fixed assets is included overleaf.

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	Freehold land and buildings	Fixtures and Fittings	Kayaking and first aid training equipment	Buildings under construction	Total
Asset cost, valuation or revalued amount					
Balance brought forward	£ 21,747.00	£ 13,410.00	£ 21,282.32	£ 333,506.70	£ 389,946.02
Additions	£ -	£ -	£ 3,331.11	£ -	£ 3,331.11
Balance carried forward	£ 21,747.00	£ 13,410.00	£ 24,613.43	£ 333,506.70	£ 393,277.13
Accumulated depreciation and impairment provisions					
Balance brought forward	£ -	£ (10,430.00)	£ (15,351.71)	£ -	£ (25,781.71)
Charge for year	£ -	£ (1,490.00)	£ (1,711.64)	£ -	£ (3,201.64)
Balance carried forward	£ -	£ (11,920.00)	£ (17,063.35)	£ -	£ (28,983.35)
Net Book Value					
Brought forward	£ 21,747.00	£ 2,980.00	£ 5,930.61	£ 333,506.70	£ 364,164.31
Carried forward	£ 21,747.00	£ 1,490.00	£ 7,550.07	£ 333,506.70	£ 364,293.77

10 Liabilities

The Club had no loans for the construction of Colt Hill Clubhouse outstanding at 31st October 2021.

12 Accounting Period

The accounts for the period 1st November 2020 to 31st October 2021 represent the ninth full year of activity for the charity. The accounts were affected by the covid-19 pandemic which limited the Club's activities.

13 Director's Expenses

Mr Macdonald, Ms Booth, Mr Crute and Mr Mansell have received no payment for expenses for the year ending 31st October 2020.

14 Independent Examination

For the year ending 31st October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The directors consider that whilst an audit is not required for this year (under section 43(2) of the Charities Act 1993), an independent examination is needed.

Independent Examiner's Report

I report on the accounts for the year ended 31st October 2021 which are set out on pages 12-19.

Respective responsibilities of the trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts (under section 43 of the Act)
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), and
- To state whether particular matters have come to my attention.


Basis of the 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 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 requirements: to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 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.


.....

Mark Reay

Date: 10/05/2022