

## **Alton Christian Care Ltd**

Report of the directors and audited financial statements for the year ended 31st March 2023.

**Charity name:** Alton Christian Care Ltd

**Charity Registration Number:**1151471

**Company Registration Number:** 08334039

**Registered Office:** Market House, 21 Lenten Street, Alton GU34 1HG

### **Directors and Trustees**

L.Duncan  
R.Kemp  
T.Pinchen (Chair)  
P.Susans  
T.Thomas  
D.Weideman

**Operations Manager:** I.M. Dane ( until 8<sup>th</sup> March )  
**Assistant Manager:** S.Mills – appointed manager wef 8th March  
**Assistant Manager:** M.Hall – appointed wef 8<sup>th</sup> March  
**Treasurer:** M.Pamplin

### **Honorary Independent Examiner:**

Felicity Brindley, Redcot, Gaston Lane, South Warnborough, Hampshire.

### **Bankers:**

HSBC , Lansdowne House,74 High Street, Alton. GU34 1EZ ( branch now closed)

### **Associated Organisation:** The Trussell Trust.

The Trussell Trust (registered Charity number 1110522 ) is the organisation to which the charity is affiliated and which sets out management and organisational standards.

### **Purpose and Aims**

The charity's purposes are set out in the company's memorandum of terms but the primary purpose is to operate the Alton Foodbank.

The main focus is the collection and distribution of food in accordance with the rules and recommendations set out by the Trussell Trust who are the overarching sponsors for more than 400 foodbanks throughout the UK.

A secondary object was established which is the operation of a school uniform bank for local schools in the immediate area.

The aims and objectives were expanded in 2020 at The Charity Commission and Companies House to ensure that the Trust could give financial contributions to other organisations operating in the same area.

## **How our activities deliver public benefit.**

### **Food Supply**

A wide range of people from all backgrounds and irrespective of race or belief derived benefit from our activities.

In the previous reporting year we distributed approx. 20 tonnes of food. However, this year we distributed some 30 tonnes. This was a dramatic increase, mainly due to the impact of the Covid situation on families and employment opportunities in the area. We redeemed 939 vouchers in the reporting period which covered 2671 individuals. This represents approximately 8013 days worth of food provided.

When the charity was first formed 11 years ago benefit changes and problems were the main cause of concern. However, the figures at Annex 2 show that the majority of the referrals were due to low income.

An analysis of the vouchers issued by location is given at annex one of this report and the type and size of family at Annex 2.

Support is given to the SDAS women's refuge in Alton. In addition we passed surplus food stocks to other Trussell Trust Foodbanks and a small amount to other local organisations such as another local charity, Bushy Leaze, to ensure that the Charity maintained appropriate levels of stock within the correct date parameters. This ensured that we avoided the situation whereby stock surpluses for particular date ranges were wasted. We also supported the breakfast clubs at two local schools, Eggars and Wooteys.

The Trussell Trust recommendation that we supply three days' worth of meals for a maximum of three occasions has been followed with a few rare exceptions where circumstances required a more relaxed policy. In practice many of the people using our service have been the subject of benefit changes, cuts and delayed appeals etc. An increasing proportion are found to be on minimum wage flexible working hour contracts, with insufficient work periods to support a reasonable income during a working week. Analysis of the statistics is given below. In addition we have found organisations are less likely to be able to help clients stop being dependant on the foodbank. This has meant that we have had to be flexible in supporting some clients for a longer period or at less frequent intervals.

The Charity does not undertake assessments of need but relies on referrals with vouchers issued from Citizens Advice Bureau, Social Services, schools, doctors etc.

### **School Uniform Bank Policy**

The Foodbank has continued to collect and offer school uniform for both primary and secondary schools. Because much of the school uniform is branded then if we do not have items of uniform available then we have introduced a system of direct purchase of the required items from suppliers or purchasing vouchers with the same outcome.

### **CA advisor**

During the last year the Foodbank – with TT support – trialled a scheme whereby the foodbank paid for a specific advisor to help those attending try and alleviate the reasons why they needed foodbank help. This trial was evaluated after 6 months and found to be helpful. It was extended into a longer relationship.

### **Political campaigning**

The TT are trialling the use of local teams across the UK to advocate for local changes, Alton Foodbank is already represented on such a local group with CA and other suppliers. Following discussions with CA and TT we decided to return the TT grant and not participate in the national programme as the grant conditions could not be easily met.

### **Structure Governance, Management and Operation.**

The Foodbank has continued to operate as a separate entity but with close links to other Alton Charities. The lead Church in the town continues to be the Butts Evangelical Free Church. Arrangements are in place to ensure that there is no conflict of interest between the two organisations since some Trustees have a dual role as members of the Butts Church (one as Trustee) as well as directors of the Charity. Our manager, Ian Dane, also has a role as a director of the Alton Maltings Centre community Interest Company as landlords of our warehouse.

The Trust is governed by the Board of Trustees who are also the directors for Company Act purposes. The directors meet quarterly unless a special meeting is required although email decision making takes place where necessary.

The Trustees devolve day to day operation to their manager who is responsible for maintaining an operations board on which sit representatives of the local participating churches and which deal with the day to day operating issues. The operations board also meets quarterly or as required. .

There are some 55 volunteers overall, including Trustees and manager who give their time to staffing the distribution centre and running the warehouse. The turnover of volunteers is low and there continuing stream of applicants. Apart from repayment of specific authorised expenses no remuneration is claimed by or paid to volunteers and Trustees other than the manager and the assistant manager. It should be additionally noted that several volunteers regularly use their own vehicles to transport crates of food between warehouse and distribution centre without payment

It is difficult to quantify the value of the activities carried out by volunteers, however, based on an average of three persons per minimum 2 hour session in warehouse and distribution centre twice a week it is easy to calculate that well in excess of 600 man hours is given freely by volunteers. As the time involved is greater than this per session plus additional times for special activities such as audit and dealing with Christmas bulges in donations this figure is likely to be a significant underestimate. In addition, volunteers use their own vehicles to transport food to and from collection points and the warehouse and distribution centre.

Although it is difficult to put a value of this volunteer activity it is likely that to provide this amount of help would be in the order of £12000 per annum if staff had to be paid at close to the minimum wage and vehicle hire costs were included.

Towards the end of the period a local firm - SKU – donated the use of a van and driver to move food between the warehouse and distribution centre. This has proved to be very successful and hugely welcomed by those volunteers who would otherwise have to lift and move crates of food using their own cars. We are really grateful for help provided.

At the end of the reporting period the trustees unanimously agreed to invite their retiring manager, Ian Dane, to continue as a trustee. His formal appointment took place outside this report on 4<sup>th</sup> May, but at the same time the trustees also instigated a skills audit of the existing trustees with a view to the appointment of one possibly two more additional members. At the same time the Chair, T. Pinchen, gave notice that he would resign at the end of the 2023/4 reporting year – hopefully after the move to the new premises was completed.

### **Serious Incidents**

No financial fraud or safeguarding incidents were reported to the Trustees during the accounting period.

### **Property**

The Trust continues to benefit from free accommodation for its warehouse facility from another charitable trust although we make an occasional donation towards cost of maintenance as well as billed electricity. The lease for the distribution centre, operating from a shop unit in the Market Square, Alton owned by the Town Council, which was originally for one year continued holding over on the original terms pending new arrangements in another location. The rent is less than market rent.

Business rates normally form a significant part of the charities unavoidable outgoings as well as the standing charges for Water and Sewage. Electricity is billed monthly by the Town Council as Landlords from their joint arrangements for the Town Hall.

### **Future Premises**

Last year we reported that in the previous November last year the Charity was made aware of the proposed Community Hall that was to be provided to the District Council and thus the Town Council as S106 provision from a nearby housing redevelopment site. Discussions indicated that there was just sufficient space to accommodate a combined CA and Foodbank operation in the building. This project has continued and as of 31<sup>st</sup> March the intention is still to move to the new facility. Building work has been delayed on the site but continues.

### **Risk Management**

The Trustees review the major risks to the Charity and are also responsible for Health and Safety. An induction pack covering operational systems and general H&S advice is given to volunteers. Data protection is monitored by one Trustee and another takes the lead on child and adult protection issues.

Two Trustees act as line managers for the employed members of staff and for management and other issues raised by volunteers that they feel that they wish to raise away from the manager.

The greatest risk identified at the end of the accounting period is the need to generate additional donations to match our continuing outgoings.

Arrangements are in place to ensure that there are no conflicts of interest between our manager and the Grain House Trust as our landlord of the Warehouse. Two of the Trustees are also Trustees of the East Hampshire Citizens advice and appropriate voting restrictions are in place when joint matters are for discussion for both organisations. This number will reduce by November 2023 prior to any final discussion involving sharing of the new premises.

At the end of the accounting period the trustees initiated a review of the simple risk management we have and its replacement by a more formal risk register. Equally we started a financial audit based on Charity Commission guidance and format.

In November we started a process to try and arrange for a credit card for our HSBC account so that few funds would pass through individual accounts. This has proved a tortuous and time-consuming process and had not completed by the end of the reporting year.

### **GDPR**

The Trussell Trust produced documentation and guidelines for the use of its web sites, database and general handling of paper and other records Trustees believe that the charity is compliant with the legal requirements.

### **Responsibilities of the Trustees**

Trustees as directors are required to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of those resources, including income and expenditure, for the financial year.

### **Grants and income**

The Trust has received several grants from organisations for which the Charity is grateful. In addition there have been a substantial number of small cash donations, through collecting tins, standing order or simple cash receipts. It is the policy of the Trust to acknowledge all receipts personally, but that individual donors shall remain anonymous unless publicity is authorised.

### **Fresh Vegetables**

One of the originating deficiencies of the Foodbank format when it was originally set up was the inability to be able to give out fresh vegetables and fruit to supplement the tinned food diet. However, the response by local firms to Covid increase deliveries of these products has meant that the Charity has entered into contractual arrangements with a local firm to deliver a box of fresh food a week to those families presenting vouchers. We have continued to off this facility throughout the reporting period.

### **Financial Balance levels**

**These appear high but are artificially enhanced by the various Covid grants and the rent and rate freeze. Trustees have taken steps to reduce the balance by:**

- a) Removing the Golden Giving web link for a while**
- b) Noting that they were expending substantial cash funds on the fresh food trial mentioned above**
- c) Asking donors whether they would like to support other charities in the area including Bushy Leaze Children's centre and the Alton Hardship fund.**
- d) Checking with Trussell Trust to ensure that other TT local organisations around us are not short of funds.**

### **Trussell Trust Audit**

The last audit was in the previous financial year report.

It should be noted that food is recorded by weight to one decimal place only and over time reasonable assumptions made as to the weight of boxes and cartons can affect the overall calculations as can the rounding elements in the weighing process. Steps are taken to regularly check for items becoming out of date and a significant element in the figure for goods that had to be disposed relates to items donated that were already out of date or damaged.

### **Stock take**

The Manager was able to conduct a stock take on March 23<sup>rd</sup>. This showed that our records were within 168kg out of 30416 kg which was an excellent result.

Whilst, like many foodbanks we occasionally receive out of date food, the waste of this is minimised by either being made available to clients on an "at your own risk" basis or deliver to a local animal petting farm. Any fresh food which we cannot deal with, if usable, is donated to the Alton Community Cupboard. Overall waste levels remain minor.

### **Fuelbank.**

We have continued to partner with the Fuelbank charity and made a top up donation during the year. We still have to provide a significant number of top up vouchers for credit meter users which are purchased from the local co-op and marked for fuel use only.

### **Volunteers**

The Trustees also wish to thank G.Jacobs as the rota coordinator for her unending support in compiling the volunteer rotas, she finished her last rota in March after some 11 years. The numbers of people volunteering has not wavered throughout the period and volunteers regularly swap shifts to enable sickness etc cover. Their unending support has meant that we have never missed a planned opening of the distribution centre or warehouse.

## **Conclusion**

As before the past year has seen a continuation of an extraordinary set of circumstances as well as a gradual return to normality and the Trust has shown that it can cope and be resilient to the regular change of events. On this basis, and with a high balance of funds the **directors have confidence that the charity can sustain its operations with a high level of purchases for the following year.**

A handwritten signature in black ink, appearing to read 'T. Pinchen', followed by a vertical line.

T. Pinchen  
Chairman of Trustees  
1<sup>st</sup> August 2023

Report approved by Trustees on 7<sup>th</sup> September 2023

## Annex 1

### Vouchers issued by Ward Financial year 2022/2023

Ward	No. Vouchers fulfilled	Adults	Children	Total people
Alresford & Itchen Valley	1	1	1	2
Alton Amery	16	25	14	39
Alton Ashdell	62	85	44	129
Alton Eastbrooke	250	410	254	664
Alton Holybourne	52	71	62	133
Alton Westbrooke	95	122	90	212
Alton Whitedown	78	114	178	292
Alton Wooteys	148	244	253	497
Basing & Upton Grey	7	19	17	36
Bentworth & Froyle	17	22	18	40
Binsted, Bentley & Selborne	56	104	76	180
Bramshott & Liphook	1	1	0	1
Clanfield	1	1	1	2
Crookham West and Ewshot	1	1	0	1
Four Marks & Medstead	84	149	109	258
Froxfield, Sheet & Steep	3	4	3	7
Headley	2	4	3	7
Liss	2	6	10	16
NFA	10	15	0	15
Odiham	2	4	0	4
Petersfield Causeway	1	1	2	3
Petersfield St. Peter's	4	8	8	16
Ropley, Hawkley & Hangers	21	37	18	55
Salisbury St. Paul's	2	2	3	5
St. Michael	1	1	0	1
Unknown	0	0	0	0
Whitehill Chase	6	9	9	18
Whitehill Hogmoor & Greatham	14	17	13	30
Whitehill Pinewood	2	4	4	8
<b>TOTAL</b>	<b>0</b>			<b>0</b>

## Annex 2

### Distribution by Crisis type 2022/2023

Reasons for referral	No. of vouchers fulfilled	Adults	Children	Total
Benefit Changes	64	99	54	153
Benefit Delays	51	81	47	128
Child Holiday Meals	41	71	99	170
Debt	50	70	41	111
Delayed Wages	9	18	8	26
Domestic Violence	30	31	60	91
Homeless	18	24	5	29
Low Income	498	772	684	1456
No recourse to public funds	8	16	8	24
Other	102	202	128	330
Sickness	68	97	56	153
	<b>0</b>			<b>0</b>

### Distribution by Age range

Age Group	Number of people
Adults (17 - 24 yrs)	176
Adults (25 - 64 yrs)	1202
Adults (Over 65 yrs)	74
Adults (unknown age)	29
Children (0 - 4 yrs)	287
Children (12 - 16 yrs)	383
Children (5 - 11 yrs)	489
Children (unknown age)	31
	<b>0</b>

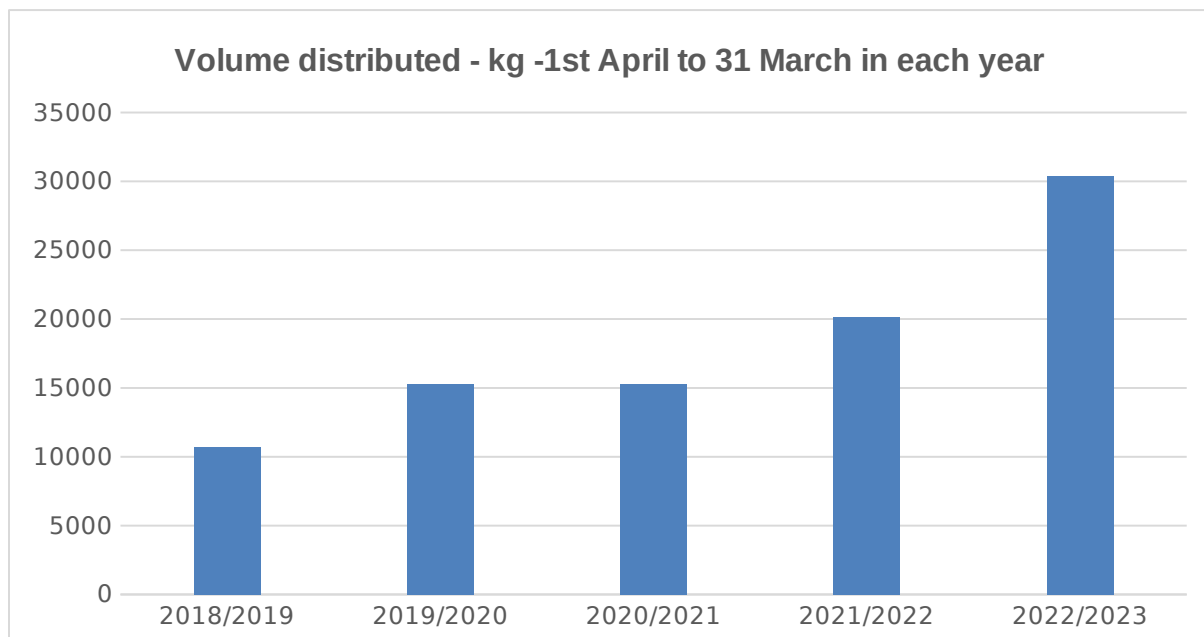
### Distribution by Family size

Size of family	No. vouchers fulfilled	No. vouchers fulfilled (% rounded)
Couple	109	12%
Family	222	24%
Other	87	9%
Single	276	29%
Single Parent	245	26%
	<b>0</b>	



## Annex 3

### Yearly distribution last 5 years



Alton Christian Care Ltd  
Audited Statement of Financial Activities  
For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds 2021-22 £
Incoming resources					
Incoming Resources from Generated funds:					
Voluntary income:					
Donations	2a	87495	15283	102778	54271
Investment Income	2b	191		191	43
Incoming resources from Charitable activities:					
Donated food stock	3	59790		59790	41692
Other Incoming resources:					
Stock Adjustment	4b	983		983	1374
Total Incoming resources		<u>148459</u>	<u>15283</u>	<u>163742</u>	<u>97380</u>
Resources Expended					
Costs of generating funds:					
Costs of generating voluntary Income	4a	74686	13874	88560	50053
Charitable activities:					
Cost of food distributed	4b	60832		60832	41914
Governance costs	4c	-	-	-	-
Total resources expended		<u>135518</u>	<u>13874</u>	<u>149392</u>	<u>91967</u>
Net incoming/(outgoing) resources					
Before other recognized					
Gains or losses	5	12941	1409	14350	67413
Net movement of funds					
<u>Reconciliation of funds</u>					
Total funds brought forward 2022		95147	9240	104387	
Total funds carried forward 2023		108088	10649	118737	

All incoming resources and resources expended derive from continuing activities.

Alton Christian Care Ltd  
Balance Sheet  
As at 31 March 2023

		2023		2022
	Notes	£	£	£
Fixed Assets				
Tangible Assets	8	-	-	-
Current Assets				
Closing Stock	9	5806		5865
Debtors	10			
Investment		-		-
Cash at bank		72679		58462
Savings A/C Newbury B.S.		40251		40060
		-----		-----
		118736		104387
Creditors: amounts falling				
Due after one year	11a		-	
			-----	-----
Net current assets			118736	104387
			-----	-----
Creditors: amounts falling				
Due after one year	11b		-	-
Net Assets				
Funds of the charity				
Unrestricted funds			108088	95147
Restricted funds			10649	9240
Total Funds			118737	104387

**For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.**

**No members have 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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.**

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

**Approved by all the Trustees on 7<sup>th</sup> Sept 2023 and signed on its behalf by:**

  
**Moya Pamplin, Treasurer**

## **Notes forming part of the Financial Statements for the year ended 31 March 2023**

### **1. Accounting Policies**

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year.

#### **(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

The Trussell Trust's basis of valuation for food stock is adopted. Currently it is £2.00 per kilogram.

#### **(b) Fund accounting**

. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

. Restricted funds are subjected to restrictions on their expenditure imposed by the donors.

#### **(c) All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:**

. Voluntary income is received by the way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

#### **(d) Resources expended**

Expenditure is recognized on an accrual basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

. Costs of generating funds comprise the costs associated with attracting voluntary income and costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

. Charitable expenditure denotes the value of food stock distributed to all beneficiaries.

**(e)** Fixed Assets  
Fixed assets costing below £1000 are not capitalized.

2(a)	Donations	Unrestricted	Restricted	Total
	Donors	£	£	£
	Total Gift Aided Donations	27784		27784
	Total Non Gift Aided Donations	51745	6623	58368
	58368			
	Building Society Interest	191		191
	Gift Aid received	7966		7966
	(Golden Giving £3504)			
	(Food Bank £4462 yr 21/22)			
	Grants		500	500
	Trussell Trust Restricted CAB		8160	8160
	TOTAL DONATIONS	87686	15283	102969

**(b)** Building Society Interest of £191.00 received in the tax year 2022/2023

**(c)** Other incoming resources  
Gift-aid tax has been reclaimed to 31 March 2023 from Food Bank Donations This will appear in the next financial year. Amount expected £6906.

**3.** Incoming Resources from charitable activities  
As our main charitable activity is that of food distribution, the donated food stock is valued at Trussell Trust's recommended valuation of £2.00 per kilogram and treated as an incoming resource. The value of food stock received from 1 April 2022 to 31 March 2023 was 29895kg x £2.00 per kg = £59790

**4.** Total Resources expended  
**(a)** Costs of generating voluntary income: £

Staff Salaries PAYE	19461
Rent & Rates (Water only)	5117
Insurance Premises	775
Electricity	1873
Fees	625
Bank charges	131
Warehouse & Distribution Centre exp	1445
Telephone	218
General Expenses	2270
Miscellaneous motor expenses	596
Other (food purchase)	35463
Fuel, EWSL Course, School uniform	10544
Local Project CAB	10042
Total expenses	<u>88560</u>

**(b)** Charitable activities:  
The value of food stock distributed from 1 April 2022 to 31 March 2023 was 30416kg @ £2.00per kg total £60832 Stocktake March 2023 stock held in the Warehouse of 2903kg at £2.00/kg £5806 - we gained 491.5kg @£2/kg £983 which shows as an adjustment in the accounts.

**(c)** Governance costs:  
Our honorary independent examiner does not charge a fee for her services.

**5.** Net incoming/Outgoing Resources for the period

This is stated after charging the part-time manager's and assistance of £19461. No employee received emoluments of more than £10,000 p.a.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

Part-time Manager for warehouse and distribution centre:	0.5
Part-time Assistant to Manager for warehouse and distribution centre:	0.4

**6. Trustee Remuneration & Related Party Transactions**

No member of the management committee received any remuneration during the year. No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**7. Taxation**

As a charity, Alton Christian Care Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**8. Tangible Fixed Assets**

None has been purchased

**9. Current Assets**

Stock: This is the value of the closing food stock calculated as follows:

Opening Food stock as at 1 April 2023	£5865
Add donated food stock (Note 3)	<u>£59790</u>
	£65655
Less distributed food stock (Note 4b)	<u>(£60832)</u>
	(£ 4823)
Plus stock adjustment to balance accounts	983
	<u>£5806</u>

Audited Physical stock check 1 April 2023 C/F	<u>£5806</u>
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**10. Debtors**

(For information only, consistent with previous years)

Prepayment Insurance	£775
Trussell Trust Fees	None
Date Protection fees	£35
Gift Aid Refund outstanding	
For 2022/23	£6906

**11. Creditors**

Amounts falling due within one year: None



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A Independent Examiner's Report

**Report to the trustees**

ALTON CHRISTIAN CARE LIMITED

**On accounts for the year ended**

31/03/2023

**Charity no  
(if any)**

1151471

**Set out on pages**

1&2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]] Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*Felicity Brindley*

Date:

02/08/2023

Name:

FELICITY BRINDLEY

Relevant professional qualification(s) or body



(if any):

Address:

REDCOT, GASTON LANE

SOUTH WARBOROUGH, HAMPSHIRE, RG29 1RH

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.