



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From 6 April 2021 To 5 April 2022**

**Charity name: Merrylegs Charitable Trust**

**Charity registration number: 1155405**

## **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To safeguard the wellbeing of animals. To relieve their suffering, to provide care and attention, and in particular to provide and maintain an animal sanctuary for the reception, care, treatment and re-homing of animals in need.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	August 2021 brought sad news as our founder and main benefactor died.  The trust continued to care for all of the animals and local businesses and families gave generously – especially animal foods which was a great help.  We held a fundraising ball with a casino and an auction to add to the general funds.  The funds were mainly required to keep the sheds and equipment in good working order.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have continued to have regard to the guidance issued by the Charity Commission on public benefit.

## **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity is not in a financial position to make grants.
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	We have had volunteers dog walking and assisting with mucking out and caring for the animals on a weekly basis.
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have taken in numerous animal, ponies, dogs, cats, chickens, rabbits and ferrets.</p> <p>We have also placed several animals in homes and also ponies and horses out on loan.</p> <p>We have worked hard to improve all areas of the sanctuary this year and continue to work towards our dream of having an animal therapy centre</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trust continued to receive regular monthly donations however, the legacy left by the charity's founder included shares in her company. These had a significant value, but no right to income, so the reserves at the year end look healthy, but mainly consist of share value.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees would like to be in a stable financial position to hold sufficient reserves to cope with unexpected vet or repair bills.
Amount of reserves held	Para 1.22	Reserves at 5 April 2022 were £343,586 which were all unrestricted.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trust is reliant on large regular donations. The death of the main benefactor has raised concerns over this, but the trustees are working hard to develop fundraising ideas.

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### **Structure, Governance and Management**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted?	Para 1.25	The trust is unincorporated.

(e.g. unincorporated association, CIO)		
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees are all volunteers, giving their time freely due to their love of animals and their commitment to providing animals with a safe environment where they can be cared for. During the year Miss Green resigned as a trustee in order to become a full time employee of the trust. Miss Ferguson took her place as a named trustee. She had already been helping out and is fully committed to animal welfare. Trustee changes are all discussed at meetings and voted upon unanimously.

#### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

#### Reference and Administrative details

Charity name	Merrylegs Charitable Trust
Other name the charity uses	
Registered charity number	1155405
Charity's principal address	104 Duncombes Road, Turves, Peterborough PE7 2DS

#### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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1	Mrs N Paterson		
2	Ms E Hughes		
3	Miss S Green		Resigned 17 December 2021
4	Miss C Nicholas		Died 4 August 2021
5	Miss S Ferguson		Appointed 17 December 2021
6			
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17			
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20			

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)****Names and addresses of advisers (Optional Information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

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**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SUKEY FERGUSON	SARAH GREEN
Position (eg Secretary, Chair, etc)	CONTACT	
Date	29-03-23	



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Merrylegs Charitable Trust		Charity No (if any)	1155405
Annual accounts for the period			
Period start date	06/04/2021	To	Period end date 05/04/2022

## Section A

## Statement of financial activities

Guidance Notes

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

##### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

##### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	405,707	695	-	406,402	101,265
S02	3,860	-	-	3,860	-
S03	10,898	-	-	10,898	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	420,465	695	-	421,160	101,265
S08	4,366	-	-	4,366	-
S09	40,286	695	-	40,981	54,760
S10	-	-	-	-	-
S11	53,737	-	-	53,737	52,687
S12	98,389	695	-	99,084	107,447
S13	322,076	-	-	322,076	- 6,182
S14	-	-	-	-	-
S15	322,076	-	-	322,076	- 6,182
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	322,076	-	-	322,076	- 6,182
S21	21,510	-	-	21,510	27,692
S22	343,586	-	-	343,586	21,510

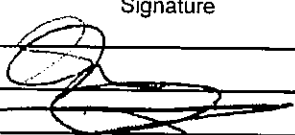


## Section B

## Balance sheet

	Guidance Notes					
		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	12,125	-	-	12,125	15,397
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	307,380	-	-	307,380	-
<b>Total fixed assets</b>	B05	319,505	-	-	319,505	15,397
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	10,122	-	-	10,122	8,107
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	25,376	-	-	25,376	6,128
<b>Total current assets</b>	B10	35,498	-	-	35,498	14,235
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	11,417	-	-	11,417	8,122
<b>Net current assets/(liabilities)</b>	B12	24,081	-	-	24,081	6,113
<b>Total assets less current liabilities</b>	B13	343,586	-	-	343,586	21,510
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	343,586	-	-	343,586	21,510
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	343,586	-	-	343,586	21,510
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	343,586	-	-	343,586	21,510

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SARAH GREEN	29/3/23
	SARAH GREEN	29/3/23

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 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 (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes\* 

✓
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\* -Tick as appropriate

No\*

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* 

✓
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\* -Tick as appropriate

No\*

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* 

✓
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\* -Tick as appropriate

No\*

## Section C

## Notes to the accounts

(cont)

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
		Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset  
investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

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## Note 3

## Analysis of Income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	65,844	695	-	66,539	90,632
	Gift Aid	-	-	-	-	-
	Legacies	323,247	-	-	323,247	-
	General grants provided by government/other charities	192	-	-	192	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	16,424	-	-	16,424	10,633
	Other	-	-	-	-	-
	<b>Total</b>	<b>405,707</b>	<b>695</b>	<b>-</b>	<b>406,402</b>	<b>101,265</b>
Charitable activities:	Livery income from stables	3,860	-	-	3,860	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>3,860</b>	<b>-</b>	<b>-</b>	<b>3,860</b>	<b>-</b>
Other trading activities:	Animal sponsorship	5,957	-	-	5,957	-
	Fete	48	-	-	48	-
	Charity ball	4,893	-	-	4,893	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>10,898</b>	<b>-</b>	<b>-</b>	<b>10,898</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>420,465</b>	<b>695</b>	<b>-</b>	<b>421,160</b>	<b>101,265</b>

## Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	16,424	10,633
	16,424	10,633

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donations of animal feed and bedding are recognised at equivalent of cost. This year included a new horse shelter, and a huge increase in donated animal feed items.	Donations of animal feed and bedding are recognised at equivalent of cost.
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	None	None
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	During the year volunteers assisted with maintenance and repairs to the stables etc, and also assisted with dog walking and mucking out duties.	During the year some volunteers assisted with animal care and fund raising event planning. It was estimated that over 500 hours of time were donated during the year.

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	3,755	-	-	3,755	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	611	-	-	611	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>4,366</b>	<b>-</b>	<b>-</b>	<b>4,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure on charitable activities:</b>								
Animal Costs - bedding, feed, vet fees	22,140	695	-	22,835	25,329	-	-	25,329
Farm costs, machinery expenses,	18,146	-	-	18,146	29,431	-	-	29,431
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>40,286</b>	<b>695</b>	<b>-</b>	<b>40,981</b>	<b>54,760</b>	<b>-</b>	<b>-</b>	<b>54,760</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Wages and salaries	37,185	-	-	37,185	33,266	-	-	33,266
Premises costs	8,784	-	-	8,784	8,267	-	-	8,267
Admin expenses	7,768	-	-	7,768	11,154	-	-	11,154
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>53,737</b>	<b>-</b>	<b>-</b>	<b>53,737</b>	<b>52,687</b>	<b>-</b>	<b>-</b>	<b>52,687</b>
<b>TOTAL EXPENDITURE</b>	<b>98,389</b>	<b>695</b>	<b>-</b>	<b>99,084</b>	<b>107,447</b>	<b>-</b>	<b>-</b>	<b>107,447</b>



**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your Independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
-	-
-	-
-	-
-	-

## Section C

## Notes to the accounts

(cont)

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	36,146	32,297
Social security costs	-	-
Pension costs (defined contribution scheme)	1,039	969
Other employee benefits	-	-
<b>Total staff costs</b>	<b>37,185</b>	<b>33,266</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charity A	-	-
Charity B	2	2
Charity C	-	-
Charity D	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,039	969

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

None of the restricted income is related to staffing, so all contributions are out of unrestricted funds.	All income is unrestricted
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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 14**                      **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	40,099	-	40,099
Additions	-	-	611	-	611
Revaluations	-	-	-	-	-
Disposals	-	-	6,500	-	6,500
Transfers *	-	-	-	-	-
At end of the year	-	-	34,210	-	34,210

**14.2 Depreciation and Impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	RB	SL or RB	SL or RB
<b>** Rate</b>			15%		

At beginning of the year	-	-	24,702	-	24,702
Disposals	-	-	4,417	-	4,417
Depreciation	-	-	1,800	-	1,800
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	22,085	-	22,085

**14.3 Net book value**

Net book value at the beginning of the year	-	-	15,397	-	15,397
Net book value at the end of the year	-	-	12,125	-	12,125

#### 14.4 Impairment

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

N/a
-----

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

N/a
-----

#### 14.5 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

This year	Last year
N/a	N/a
N/a	N/a
N/a	N/a
N/a	N/a

#### 14.6 Other disclosures

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
£	£
N/a	N/a
N/a	N/a
N/a	N/a

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Section C

## Notes to the accounts

(cont)

## Note 17

## Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	255	-	-	307,125	307,380
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	255	-	-	307,125	307,380

\*Please specify additions resulting from acquisitions through business combinations, if any.

These were inherited from the main benefactor in the year. Please also see note 29 to the accounts.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of Investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
255	255
-	-
-	-
307,125	307,125
307,380	307,380
	307,380

Last year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year

## 17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

## 17.7 Additional Information

Please provide information about the significance of Investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year
The inheritance of a 85% holding in Oakdale Vet Centre Limited in the will of the main benefactor has obviously had a significant effect on the balance sheet value of the charity, however, these are not tradeable shares, nor do they carry a right to regular income, so there has been no significant improvement in the activities of the charity as a result of the legacy.	
As the charity inherited the shares and the Company is unlisted the value used was based on an EBITDA multiplier as recommended for veterinary professions.	
No financial assets have been pledged as security.	



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
10,122	8,107
10,122	8,107

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	8,008	7,771	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,164	-	-	-
Taxation and social security	245	351	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>11,417</b>	<b>8,122</b>	<b>-</b>	<b>-</b>

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
<i>All debtors and creditors are current and payable under normal commercial terms.</i>	<i>All debtors and creditors are current and payable under normal commercial terms.</i>

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>None</i>	<i>None</i>
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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24**                      **Cash at bank and In hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
25,376	6,128
-	-
25,376	6,128

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 25      Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>No risk. All items current and recoverable / payable.</p>	<p>No risk. All items current and recoverable / payable.</p>
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p>Investments inherited at fair value during the year have been put to the SoFA as legacies. No change in value between date of inheritance and accounting date. No credit risk identified.</p>	<p>None. Not applicable.</p>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 26**                      **Events after the end of the reporting period**  
*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
<b>Please provide details of the nature of the event</b>	Most of the items left to the trust by the benefactor have been transferred over, however, the land had not been valued or conveyed at the year end.	The main benefactor of the trust died in August 2021.
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	A value has since been obtained on the land at £554,000.	The trust did inherit some land and shares, so the financial impact of the event is potentially not significant, however, the trustees are pursuing new fund raising and income sources to ensure that the trust continues.

## Section C

## Notes to the accounts

(cont)

## Note 28

## Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

## 28.1 Trustee remuneration and benefits

## This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

## Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year £	Last year £
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

## 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount £	Balance at period end £	Provision for bad debts at period end £	Amounts written off during reporting period £
Oakdale Vet Centre Ltd	Owned by trustee C Nicholas	Donations to the charity before Miss Nicholas died	22728	0	0	0
Oakdale Vet Centre Ltd	65% Interest in the Company left to the trustees by Miss Nicholas	Donations to the charity after Miss Nicholas died and the trust became shareholder	28803	0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

No terms, just regular unrestricted donations given at the discretion of the Company directors.

For any related party, please provide details of any guarantees given or received.

None



Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Oakdale Vet Centre Ltd	Owned by trustee C Nicholas	Donations to the charity	67834	0	0	0

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

None. Outright donations.

*For any related party, please provide details of any guarantees given or received.*

None

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

Re note 17: Fixed Asset Investments: 65% of the ordinary share capital of Oakdale Vet Centre Ltd was inherited from the main benefactor, Miss Nicholas, during the year. The Charities SORP states that investment interests exceeding 20% of the voting power should be recognised as an associate unless the charity can demonstrate that significant influence does not exist. During the period the trustees exercised no influence whatsoever. As such, the investments are shown on the accounts at the value gifted in Miss Nicholas' will - accepted as the Cost less Impairment method. In this accounting period there is no significant difference from the date of death to the end of the accounting period for the equity method to affect the accounts. During the period the Company donations to the charity amounted to less than 5% of it's income and expenditure.

## **Merrylegs Charitable Trust**

### **Independent examiner's report to the trustees on the preparation of the unaudited statutory Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s.144 of the Charity's Act 2011 (the Act) does not apply, but that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the Act, and to follow the procedures laid down in the General Directions given by the Charity Commissioners under s.145(5)(b) of the Act, and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

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 the trustees concerning 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 connection with my examination, no matter has come to my attention:

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



Krista L Webb  
Chartered Certified Accountant

Low Cottage  
10 Low Cross  
Whittlesey  
Peterborough  
PE7 1HW

31 March 2023