

ANCHOLME VALLEY HERITAGE TRUST LIMITED

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

**FOR THE YEAR ENDING
30 NOVEMBER 2021**

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ANCHOLME VALLEY HERITAGE TRUST LIMITED

COMPANY/CHARITY PARTICULARS FOR THE YEAR ENDING 30 NOVEMBER 2021

Directors & Trustees

Chair	W Trevor Richardson
Vice-Chair	Kay F Rothery
	Stuart Chandler
	Patricia A Hildyard
	Patricia A Horton
	Paul J Johnson
	Christine M Robinson
	A Robert Waltham

Company Number 08764973

Charity Number 1157731

Charity also known as Brigg Heritage Centre

Registered Office The Angel (First Floor)
Market Place
Brigg
North Lincolnshire
DN20 8LD

Telephone 01724 296771 (Heritage Centre)

Email briggheritage.centre@northlincs.gov.uk

Website <http://www.briggheritage.org/>

Banker Barclays Bank
Scunthorpe Branch

Charity Independent Examiner Acara Accountancy
Hadley Ridge, North End
Goxhill
North Lincolnshire
DN19 7JX

ANCHOLME VALLEY HERITAGE TRUST LIMITED

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 30 NOVEMBER 2021

The trustees, who are also the directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the charity for the year ended 30 November 2021.

Statement of trustees' responsibilities

Company and charity law require the trustees to prepare accounts for each financial year or period that give a true and fair view of the state of the affairs of the company and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives, principal activity & organization structure

Ancholme Valley Heritage Trust Limited is a company limited by guarantee incorporated on 6 November 2013, and registered with the Charity Commission on 4 July 2014.

The charity's objects, stated in its Memorandum and Articles of Association, are to facilitate and advance the education of the general public, schools and community groups in all aspects of heritage, arts and culture primarily, but not exclusively, in the Ancholme Valley. The charity is also known as Brigg Heritage Centre.

The charity/company is overseen by a Board of Trustees who are also its Directors. It has one paid manager who is responsible to the Board for day-to-day operations plus volunteer recruitment and supervision.

The trustees are aware of the Charity Commission's public benefit guidance and have taken it into account when exercising any powers or duties to which the guidance is relevant.

Trustees/Directors

Trustees of the charity are also directors of the company and are appointed at the Annual General Meeting (AGM) with casual vacancies during the year filled by co-option. Names of the current trustees, and all others who served during the year being reported, are listed on page 2 along with the dates they served if not for the full year. The company is limited by guarantee, rather than share capital, so no trustees hold any shares in it.

The Board regularly reviews training course information provided by Voluntary Action North Lincolnshire of which the charity is a member. Relevant courses are reported to board meetings along with clear recommendations about who would benefit by attending. Trustees are encouraged to attend wherever courses are appropriate.

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Risk Management

The Board holds formal monthly meetings with a printed budgetary report considered each quarter along with the charity's five-year financial plan. These documents highlight any upcoming financial risks along with proposals for their mitigation. A risk management policy was adopted and incorporated in the charity's corporate plan, which was completed during the year. This is now also reviewed on a regular basis. The following policies and procedures have been adopted and are kept under regular review: Internal Financial Controls; Counter Fraud Strategy; Fraud Response Plan; Registration of Interests; Financial Reserves; Employee Disciplinary; Safeguarding Children; Equality, Diversity & Inclusion; Health & Safety; and Privacy. Appropriate public liability and employer's liability insurances are maintained.

Review of the year

At this time last year we commented on the impact of Covid-19 - which was not at that point referred to as a pandemic, a term now in common parlance - during the 2019-20 financial year. We were still very much in limbo at that time as the country was entering yet another full lockdown, not knowing quite what the future was to hold.

No one could have quite forecast that, twelve months on, the position is still very unsure. It has been another difficult year for the charity, and organisations like us, to gain any real momentum and to make positive plans as we move forward. It has felt very much like a stop-start year and we have needed to appreciate that many of the general public are still nervous and therefore apprehensive about visiting facilities such as ours. This having been said, our visitor numbers are not as poor as we might have feared. In the six months since re-opening 1,073 people came through the doors and, given that our last 'normal' full year two years ago saw figures of 2,900, that is probably a reasonable return. Let us hope that things continue to improve in 2022.

It is easy to become despondent about the situation but we still have every reason to anticipate that the future will be bright. First of all, we can again report a very strong financial position with income for 2020/21 exceeding £55K (excluding in-kind donations). Again more than £41K of this arose from further support from Government Covid-19 intervention grants and job retention funding and we have to be fully mindful that this is now almost certainly at an end. However, we can take confidence from the fact that some of our own fundraising activities have been successful and be optimistic that these can be developed. But it will take much endeavour and imagination to achieve. This time last year we stated that 'We must not have any illusions of the future challenges which await us.' It is worth reiterating that this thought still applies today.

We re-opened in the middle of May and this has not been without its difficulties. A carefully thought-through risk-assessed operation was put in place with the necessary precautions of social distancing, use of masks, regular hand-washing and sanitisation. The volunteers have risen to the challenges magnificently and have been hugely instrumental in helping us get back to some kind of normality. Again we can only hope that the pressures will ease in the not-too-distant future.

Despite the obvious problems and constraints that Covid has brought, we have tried to bring some much-needed normality back to life at the Heritage Centre. In particular, we have sought to continue and even strengthen our role as a much-valued community organisation, delivering exciting events, exhibitions and activities to the general public.

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Events

Internationally celebrated and locally-born folk singer, Martin Simpson had been due to give a sold-out concert, organised by ourselves, at the Angel at the end of March 2020. The first rumblings of Covid had unfortunately led to this being postponed with just a few days' notice. After several stops and starts, we finally managed to hold this event at the end of September 2021, eighteen months to the day since its original date. A phenomenal effort was needed to organise refunds for those original ticket-holders who could not make the event, and then subsequently to sell new tickets to get the event back up to full capacity. But all who attended would agree that it was a wonderful success and very much worth the wait with Martin entertaining us with his diverse brand of music and some fascinating stories of his life as a world-class entertainer.

The whole Covid issue has still not been resolved of course, but we remain committed to significantly increase the number and quality of both talks and events in the future. They have increasingly become a significant source of income for the Heritage Centre. But, more importantly, the quality we have achieved across an increasingly extensive and varied set of events has raised our profile and enabled us to reach out to the wider community. People have now come to expect more from us than simply a place to visit. We have become one of the area's main providers of this kind of event.

Exhibitions

The main permanent exhibitions have been maintained and kept open to the general public since our re-opening in May and it was also at this time that our postponed pop-up exhibition from 2020 celebrating the centenary of 1st Brigg Brownies was opened at last. The colourful woodland-themed exhibition, linking with Brigg Brownies' current activities, proved very popular with today's Brownies and through earlier generations of parents and grandparents.

We participated once again in Lincolnshire Heritage Open Days and this year's theme of Unheard Lincolnshire Stories gave us the opportunity to tell the very diverse stories of some of the extraordinary lives of local people. To name just a few, the exhibition highlighted stories of refugees who were expelled from Uganda, a rat catcher who took stoats and weasels to New Zealand to control the rabbit population and a railway worker who saved Brigg from total destruction.

Room Hire

Given all the difficulties we have had during the year, room hire has actually been, relatively speaking, a good area for us, providing much-needed income from bookings in our two venues: the Heritage Centre itself and the Buttercross. Again much work was needed to ensure that the venues remained Covid-secure, but we soon got back to attracting many regular bookings, from which we have derived a significant income. We still have, as our mainstays, the children's theatre group, a children's dance school and a play therapist - all of whom use our facilities on a term-time weekly basis. Other occasional bookings in both venues have augmented our income and we can be relatively optimistic that this will continue to be an area which we can develop. It was also very pleasing to see that, despite the obvious difficulties and challenges, the number of bookings for weddings in the Buttercross has grown year on year.

Shop Sales and Card Transactions

During the last few months we have started to introduce new ranges of products from some high-quality local suppliers: 'A Little Bit of Lincolnshire', selling premium Lincolnshire foods; 'The Artisan Room', with a range of attractive giftware; and

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'Pebblecraft Pictures', producers of fun, quirky art. Despite the lack of visitors to the Centre, these have nevertheless proved to be relatively popular and have certainly contributed to an increase in shop profits. As more people return, we are confident that sales will continue to grow and we are committed to look out for other local providers to develop an exciting range of goods.

During the year, we invested in a card reader together with the associated equipment from the company Zettle. As well as giving more options to our customers when purchasing shop goods, tickets and much more, it has helped enormously with our stock inventory requirements.

The Trustees maintain their policy of growing all of the current activities and of seeking new opportunities to further raise the Heritage Centre's profile and status within the community and further afield. In addition, we are firmly committed to restoring some of the activities which still remain on hold, for example:

- Children's craft activities and workshops
- Children's Christmas programme
- Educational visits
- Visits to the Centre by local groups and organisations

Risks, Issues and Challenges to the Charity

The Covid-19 pandemic is not over but we have now been open to the public for six months. However, visitor numbers have been very low during this time as people remain cautious and nervous about visiting indoor hospitality locations such as ours. We have managed to re-develop a certain momentum although we cannot be naïve in our assessment. It could still take a considerable length of time before we are approaching anything near the level of visitor numbers, activities and corresponding income as before. Whilst income from room hire is holding up well, it is unrealistic to expect that we will be hosting many of the large-scale events, which as well as being prestigious for the charity and putting us in the public eye, were also increasingly profitable.

However, in a twist of fate this has led to us being in a more secure financial position than at any time in the charity's history and much of this is down, of course, to the considerable Covid grant income which we again received from North Lincolnshire Council, some £35K, together with just over £6K from the HMRC Job Retention Scheme. As we have stated elsewhere, this will not be available to us in the longer term, but it does mean that at the end of the financial year there is in excess of £82K in our bank accounts. Planning and prudent use of this funding should ensure the survival of the charity for several years to come. A new Reserves Policy should reflect how best to achieve this. It should go without saying that this gives us the opportunity to further generate our own independent income by continuing and developing current funding streams and by seeking others. For example, the charity should continue to pursue grant funding applications with external bodies, although the Trustees are well aware that grant funding for core costs is always difficult to access.

The main challenge for the Trustees this year is the fact that the current manager, whose contract was extended for a final period up to 20th May 2022, is now leaving, probably within the first three or four months of the new financial year. As the Trustees write this Annual Report, recruitment is under way. It is well documented within the media that this is a difficult time for employers to recruit, but every effort must be made to find a suitable

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replacement who can maintain some of the successes of the past few years and hopefully identify and bring to bear new opportunities.

Reserves Policy

The current policy was reviewed and re-stated on 10/03/2021 taking into account the effect of Covid-19 on funding and activity levels. It acknowledges the potential need to utilise reserves to maintain activities whilst covering all employee entitlements and other contractual commitments in the event of a winding up. This policy is to be reviewed further by Trustees once the post-Covid situation is clearer. For the year reported, the closing unrestricted reserves, excluding tangible fixed assets but including designated funds, had increased by £31K to over £81K.

Small Company exemptions

This report has been prepared in accordance with the special provisions relating to small companies within the Companies Act 2006.

Approved by the Directors and signed on their behalf by:

Trevor Richardson
Director

20 April 2022

Ancholme Valley Heritage Trust Ltd**Statement of Financial Activities****for the year ending 30 November 2021**

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and endowments from:					
Grants & donations	2, 11	60,383	-	60,383	47,808
Charitable activities	3	8,082	-	8,082	4,812
Investments		3	-	3	19
Other	4	10,299	-	10,299	12,105
Total income		78,767	-	78,767	64,744
Expenditure on:					
Raising funds	5	991	-	991	1,988
Charitable activities	6	45,987	343	46,330	44,012
Other	7	715	-	715	862
Total outgoing resources		47,693	343	48,036	46,862
Net income/(expenditure)		31,074	(343)	30,731	17,882
Transfers between funds		219	(219)	-	-
Other recognized gains/(losses)					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		31,293	(562)	30,731	17,882
Reconciliation of funds:					
Total funds brought forward		50,243	1,703	51,946	34,064
Total funds carried forward	12	81,536	1,141	82,677	51,946

Company No. 08764973 - Charity No. 1157731

Ancholme Valley Heritage Trust Ltd

Balance Sheet as at 30 November 2021

	Note	2021	2020
		£	£
Fixed assets	8		
Shop Equipment		224	-
Display Equipment		183	275
		<u>407</u>	<u>275</u>
Current assets			
Stock		1,261	1,148
Cash and bank balances		82,248	47,666
Debtors	9	1,320	5,295
		<u>84,829</u>	<u>54,109</u>
Current liabilities			
Creditors due within one year	10	(2,559)	(2,438)
Net current assets		<u>82,270</u>	<u>51,671</u>
Creditors due beyond one year		<u>-</u>	<u>-</u>
Net Assets		<u>82,677</u>	<u>51,946</u>
Funds	12, 13		
Unrestricted funds		81,536	50,243
Restricted funds		1,141	1,703
		<u>82,677</u>	<u>51,946</u>

The Directors confirm that for the year ended 30 November 2021:

- * the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 ("the Act") relating to small companies ; and
- * the members have not required the Company to obtain an audit of its accounts under section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the Directors on 20 April 2022 and are signed on their behalf by:

W. Trevor Richardson
Director/Trustee (Chairman)

Paul J Johnson
Director/Trustee

The notes on pages 10 to 13 form part of these accounts.

Company No. 08764973 - Charity No. 1157731

Ancholme Valley Heritage Trust Ltd

Notes to the Accounts for the year ending 30 November 2021

1 Accounting policies

Basis of preparation of financial statements

These financial statements have been prepared under the historical costs convention and are in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102)' effective 1 January 2019.

The Company has taken advantage of the exemption from the requirement to produce a cash flow statement, on the grounds that it is a micro entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Funding grants, including funding grants for the purchase of fixed assets are recognised in the full in the SOFA in the year in which they are receivable.

No amounts are included in the financial statements for services donated by volunteers. Gifts in kind donated for use by the charity are recognised as income when receivable. Donated facilities are included at their value to the charity to the extent that this can be quantified.

Outgoing resources

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of the resources.

Fixed assets and depreciation - Fixtures & Equipment

Fixed assets are included in the accounts at cost. Depreciation is provided to spread the cost of each asset over its expected useful life. Depreciation of all fixtures and equipment is on a straight line basis over 4 years from its acquisition date.

Unrestricted funds

The unrestricted general fund represents the net income received, which is applied in furtherance of the objects of the charity.

Restricted funds

Restricted funds must be used in accordance with specific restrictions imposed by the fund providers. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. The aim of each restricted fund is set out in these notes to the accounts.

2 Grants & donations (all figures £)		Unrestricted	Restricted	2021	2020
Grants	(note12)	34,948	-	34,948	23,480
Donations - rent free premises		22,650	-	22,650	21,820
Donations - other		639	-	639	2,201
Fundraising		2,146	-	2,146	307
		<u>60,383</u>	<u>-</u>	<u>60,383</u>	<u>47,808</u>

Unrestricted grants were Covid-19 local restriction support grants payable to the charity as the registered, albeit exempt, business ratepayer for its two premises.

As the charity's premises were made available to it rent-free, a calculation of the value of that donation for the year being reported on is shown. (See also note 11 below.)

Ancholme Valley Heritage Trust Ltd

Notes to the Accounts for the year ending 30 November 2021

Other donations include regular monies received from Friends of the Heritage Centre and recovery of tax on Gift Aided donations.

3 Charitable Activity income (all figures £)	Unrestricted	Restricted	2021	2020
Community use agreement	-	-	-	1,000
Facility lettings	6,210	-	6,210	2,933
Shop sales	1,485	-	1,485	102
Other sales	387	-	387	777
	<u>8,082</u>	<u>-</u>	<u>8,082</u>	<u>4,812</u>

4 Other income	Unrestricted	Restricted	2021	2020
NLC rate rebate	4,212	-	4,212	4,061
HMRC Coronavirus job retention scheme	6,087	-	6,087	8,044
	<u>10,299</u>	<u>-</u>	<u>10,299</u>	<u>12,105</u>

The NLC rebate is a refunding of half the rates reduction that arises from the tenant's charitable status and is a term of the premises leased from the charity's landlord (North Lincolnshire Council), .

5 Expenditure raising funds (all figures £)	Unrestricted	Restricted	2021	2020
Employee costs	991	-	991	1,988
	<u>991</u>	<u>-</u>	<u>991</u>	<u>1,988</u>

6 Charitable activities (all figures £)	Unrestricted	Restricted	2021	2020
Employee costs	18,824	-	18,824	17,891
Payroll & Recruitment	347	-	347	319
Travel & subsistence	-	-	-	53
CoS - Shop	318	-	318	41
Premises - donated value (note11)	22,650	-	22,650	21,820
Sundry premises	97	-	97	39
Out-of-hours fees	460	-	460	205
Arts & craft - materials	453	325	778	550
Events expenses	1,175	-	1,175	-
Weddings expenses	84	-	84	37
Website & IT	122	-	122	136
Printing & copying	-	-	-	331
Stationery & postage	217	-	217	44
Licences & subscriptions	-	-	-	1,000
Insurance	761	-	761	865
Advertising	49	-	49	40
Equipment - short life	33	18	51	365
Depreciation	166	-	166	92
Sundry administrative	231	-	231	184
	<u>45,987</u>	<u>343</u>	<u>46,330</u>	<u>44,012</u>

7 Other Expenditure (all figures £)	Unrestricted	Restricted	2021	2020
Accounts & statutory returns	715	-	715	862
	<u>715</u>	<u>-</u>	<u>715</u>	<u>862</u>

Ancholme Valley Heritage Trust Ltd

Notes to the Accounts for the year ending 30 November 2021

8 Tangible fixed assets (all figures £)

	Shop Equipment	Display Equipment	Totals
Cost			
Brought forward at 1 December 2020	-	3,812	3,812
Additions	298	-	298
Disposals	-	-	-
Carried forward at 30 November 2021	298	3,812	4,110
Depreciation			
Brought forward at 1 December 2020	-	3,537	3,537
Charge for the year	74	92	166
Disposals	-	-	-
Carried forward at 30 November 2021	74	3,629	3,703
Net book value			
Carried forward at 30 November 2021	224	183	407
Brought forward at 1 December 2020	-	275	275

9 Debtors (all figures £)

	2021	2020
Trade debtors	881	2,700
Prepayments & accrued income	439	450
Other debtors	-	2,145
	<u>1,320</u>	<u>5,295</u>

10 Creditors (all figures £)

	2021	2020
Trade creditors	367	85
Taxation & NI	48	-
Accruals	712	817
Deferred income	1,432	1,536
	<u>2,559</u>	<u>2,438</u>

11 Donation in kind

Premises at The Angel and The Buttercross - both situated in Market Place, Brigg - are leased from North Lincolnshire Council at nominal £1 annual rents, under 25 year leases taken out in 2015. A valuation of that donation, based on the running costs for those buildings, has been used as a reasonable approximation to the open market rents.

12 Funds

(all figures £)	b/f at 01 Dec 2020	Movement in resources			c/f at 30 Nov 21
		Incoming	Outgoing	Transfers	
Unrestricted					
General	37,663	78,767	(47,693)	219	68,956
Designated (Legacy)	12,580				12,580
Restricted					
Rotary Club	400		(325)		75
Sandford Cascade Award	219			(219)	-
Brigg Biomass Community Fund	1,084		(18)		1,066
Brigg Town Council	-				-
	<u>51,946</u>	<u>78,767</u>	<u>(48,036)</u>	<u>-</u>	<u>82,677</u>

Ancholme Valley Heritage Trust Ltd

Notes to the Accounts for the year ending 30 November 2021

A bequest from a local resident has been designated by the trustees for facilitating projects and events beyond the normal day-to-day activities and running of the charity.

Purposes of restricted funds:

A Rotary Club grant from their swimathon scheme went towards producing a colourful illustrated Children's Trail & Guide to Brigg including fun activities and fact-finding exercises.

A Sandford Cascade Award (2016) was for development as a high quality heritage education provider.

A 2018 grant from BNLL Brigg Biomass Plant Community Fund is towards tools & resources for 'Lost Heritage Crafts' workshops.

A grant awarded in January 2021 by Brigg Town Council to produce a new Brigg Trail & Guidebook will be payable on completion but has not yet commenced.

13 Analysis of net assets between funds

(all figures £)	Unrestricted	Restricted	Total
Tangible fixed assets	407	-	407
Net current assets or (liabilities)	81,129	1,141	82,270
Creditors due after more than 1 year	-	-	-
Net Assets	81,536	1,141	82,677

14 Employee costs (all figures £)

	2021	2020
Emoluments	19,236	19,300
National insurance (fully offset by HMRC Employer Allowance)	-	-
Pension contribution by employer (NEST)	579	579
	19,815	19,879

No employee earned £60,000 pa or more.

The average full time equivalent number of employees during the year was 1.0 (2020: 1.0).

15 Trustees remuneration and expenses (including related party transactions)

No remuneration was directly or indirectly paid or payable during the year, out of the funds of the charity/company, to any trustee or person(s) known to be connected with them.

No reimbursement of personal expenses has been, or will be, made to any of the directors/trustees in respect of this financial year.

16 Members' liability

The charity is incorporated as a company limited by guarantee and therefore has no share capital. The liability of each member is limited to £10.

17 Control relationship

The company is limited by guarantee and as such is controlled by its trustees who, acting as a body, totally control all aspects of the running of the company.

ANCHOLME VALLEY HERITAGE TRUST LIMITED

Charity Independent Examiner's Report

Report to the Trustees/Directors of Ancholme Valley Heritage Trust Limited on their annual report and the charity's financial statements, as set out on pages 1 to 13, for the year ended 30 November 2021.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of its accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the Act') and that an independent examination is needed.

It is my responsibility to:

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

Basis of 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit. Consequently, I do not express an opinion as to whether the accounts present a 'true and fair view' and my 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:

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

John Guggiari FCCA

05 March 2022

Acara Accountancy, Hadley Ridge, North End, Goxhill, North Lincolnshire DN19 7JX