

REGISTERED NUMBER: 1159239

DUNHAM HILL TRUST

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 05 APRIL 2021

Oldfield Advisory LLP
Santis House
Curriers Close
Coventry
CV4 8AW

DUNHAM HILL TRUST
REPORT AND FINANCIAL STATEMENTS
CONTENTS

| | Page |
|--|-------------|
| Reference and administrative information | 2 |
| Report of the Trustees | 3 - 6 |
| Independent examiner's report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10 - 13 |

DUNHAM HILL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2021

CHARITY NAME: Dunham Hill Trust

REGISTERED CHARITY NUMBER: 1159239

TRUSTEES: Mr JA McEwan (Chairman)
Mr N Shaw
Mr T Shorto
Mr J Newton
Mr N Simpson

TREASURER: Mr N Simpson

PRINCIPAL ADDRESS: Elsmere
Warrington Road
Mickle Trafford
Chester
CH2 4EA

INDEPENDENT EXAMINER: Mr A Brewer (CIMA Cert BA)
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

ACCOUNTANT: Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: Barclays
Leicester
LE87 2BB

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page ten and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 31 January 2003, most recently amended by Deed of Variation dated 12 August 2014. The Trust was registered with the Charity Commission for England and Wales on 17 November 2014 under Charity Registration Number: 1159239

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2021 (2020: £nil).

Trustees are selected according to their experience in specialised fields and are expected to use that experience in furthering the objects of the Trust. Checks are made to ensure that there are no legal or other barriers to their appointment. New Trustees are nominated by the existing trustees and appointed by unanimous resolution of the Congregation. Incoming Trustees are made fully aware of their responsibilities by the existing Trustees who ensure that new Trustees read the Trust Deed and the relevant guidance for trustees published by the Charity Commission.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems to manage and mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

During the year, the trust has achieved the following in relation to Public Benefit activity:

Foodbank Donation - £101.06 in December 2020.

The trust supported another Charity, the Rapid Relief Team, by allowing them to use the Trust's facilities for storage.

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

Main activities and achievements

The Trust provides and maintains gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

The trustees have established an Emergency Needs fund for the duration of the current pandemic and any resultant economic downturn. This is providing limited financial assistance by the way of grocery vouchers to households, who have experienced a recent and significant decrease in income due to the pandemic, such that it is likely to impact on the health and/or welfare of the members of the household. The trust has appointed a Local Welfare Panel to manage the application process and to administer the vouchers to qualifying applicants.

Plans for Future Periods

From 18th March 2020, the Dunham Hill Trust ceased using the three gospel halls, which it operates. This was as a result of the global COVID-19 pandemic and the general lockdown imposed by the government on 23rd March 2020. The Trust aims to use these Gospel Halls again once the general lockdown is lifted and it is deemed safe to do so. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 300 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

Spreading the Gospel message and the life of a Christian

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation has contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2021, the Trust had a surplus of incoming resources over resources expended. Total voluntary income received this year was £60,787 compared to £66,542 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. However, the trust is looking to purchase an additional gospel hall in the future, and accordingly, the Trustees have decided to adopt a policy of accumulating reserves in view of this. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £121,980 (2020: £91,312)

DUNHAM HILL TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 05 APRIL 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board:

.....
Mr N Simpson (Trustee)

.....
Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE DUNHAM HILL TRUST
FOR THE YEAR ENDED 05 APRIL 2021

I report to the trustees on my examination of the accounts of the Dunham Hill Trust for the year ended 05 April 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees 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.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

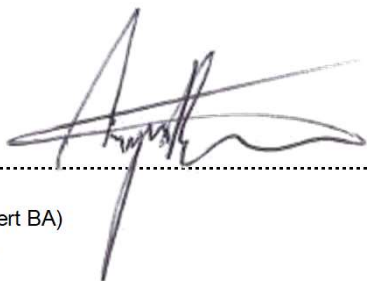
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1.Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2.The accounts do not accord with those records; or
- 3.The accounts do 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.



A Brewer (CIMA Cert BA)
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW
08 June 2021

DUNHAM HILL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2021

| | | Unrestricted Funds | Restricted Funds | Designated Funds | Total funds 2021 | Total funds 2020 |
|---------------------------------------|---|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Notes | | £ | £ | £ | £ | £ |
| Income and endowments from: | | | | | | |
| <i>Donations and legacies:</i> | | | | | | |
| Collections | | - | - | - | - | 1,005 |
| Contributions from the | | 22,060 | - | 9,000 | 31,060 | 26,372 |
| Gift Aid donations | | 18,040 | - | - | 18,040 | 26,560 |
| Income tax refunds | | 6,557 | - | - | 6,557 | 6,640 |
| Non Gift Aid donations | | 5,130 | - | - | 5,130 | 5,965 |
| <i>Other</i> | | | | | | |
| Profit on Sale of Assets | | - | - | - | - | 28,275 |
| Total | | 51,787 | - | 9,000 | 60,787 | 94,817 |
| Expenditure on: | | | | | | |
| <i>Charitable activities</i> | | | | | | |
| Running meeting rooms | 4 | 51,772 | - | - | 51,772 | 78,931 |
| Congregation support | | - | - | 8,625 | 8,625 | - |
| Total | | 51,772 | - | 8,625 | 60,397 | 78,931 |
| Net income/(expenditure) | | 15 | - | 375 | 390 | 15,886 |
| Net movement in funds | | 15 | - | 375 | 390 | 15,886 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 1,722,176 | - | - | 1,722,176 | 1,706,290 |
| Total funds carried forward | | 1,722,191 | - | 375 | 1,722,566 | 1,722,176 |

The notes on pages 10 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

DUNHAM HILL TRUST**BALANCE SHEET****AS AT 05 APRIL 2021**

| | Notes | 2021 | 2020 |
|--|-------|------------------|------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible assets | 5 | 1,617,586 | 1,647,864 |
| Current Assets | | | |
| Prepayments and accrued income | | 5,856 | 7,761 |
| Cash at bank and in hand | | 117,322 | 84,749 |
| | | <u>123,178</u> | <u>92,510</u> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year: | | | |
| Other creditors | | - | - |
| Accruals and deferred income | | (1,198) | (1,198) |
| | | <u></u> | <u></u> |
| Net current assets | | 121,980 | 91,312 |
| Total assets less current liabilities | | <u>1,739,566</u> | <u>1,739,176</u> |
| Creditors: amounts falling due after more than one year: | | | |
| Loan | | 17,000 | 17,000 |
| Net assets | | <u>1,722,566</u> | <u>1,722,176</u> |
| Funds | | | |
| Restricted funds | | - | - |
| Unrestricted income fund | | 1,722,566 | 1,722,176 |
| Total funds | 7 | <u>1,722,566</u> | <u>1,722,176</u> |

The unaudited financial statements were approved and authorised for issue by the Trustees of Dunham Hill Trust onand were signed on its behalf by

.....
Mr N Simpson (Trustee)

The notes on pages 10 to 13 form part of these financial statements

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dunham Hill Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

| | |
|-----------------------|----------------------|
| Freehold buildings | 2.5% straight line |
| Fixtures and Fittings | 10% reducing balance |

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. From 18th March 2020, Dunham Hill Trust ceased using the three gospel halls, which it operates, due to the global COVID-19 pandemic and the general lockdown imposed by the government. The trustees do not consider that the Covid-19 pandemic will have any effect on the ability of the trust to continue as a going concern.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2020: None).

3. WAGES AND SALARIES

There are no employees (2020: none).

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

| 4 | RESOURCES EXPENDED | Meeting rooms £ | Other charitable activities £ | Year ended 05 April 2021 £ | Year ended 05 April 2020 £ |
|---|--|-----------------------|-------------------------------------|----------------------------------|----------------------------------|
| | Direct costs | | | | |
| | Premises costs - Light and heat | 13,289 | - | 13,289 | 22,884 |
| | Premises costs - Repairs and maintenance | 1,865 | - | 1,865 | 13,167 |
| | Telephone | 1,208 | - | 1,208 | 915 |
| | Insurance | 1,794 | - | 1,794 | 1,700 |
| | Depreciation and loss on disposals | 30,847 | - | 30,847 | 30,780 |
| | Legal and professional charges | 1,470 | - | 1,470 | 6,835 |
| | Donations | | 101 | 101 | 130 |
| | Bibles and Tracts | - | - | - | 1,322 |
| | Governance | 1,198 | - | 1,198 | 1,198 |
| | | 51,671 | 101 | 51,772 | 78,931 |

Governance costs include £180 (2020: £180) in respect of independent examiner's fees.

5 TANGIBLE FIXED ASSETS

| | Freehold land & buildings - Hob Lane | Freehold land & buildings - Tarvin Road |
|---------------------------|--|---|
| | £ | £ |
| Cost | | |
| At 06 April 2020 | 1,039,698 | 476,073 |
| Additions | | - |
| Disposals | | 0 |
| At 05 April 2021 | 1,039,698 | 476,073 |
| Depreciation | | |
| At 06 April 2020 | 125,790 | 29,572 |
| Charge for the year | 21,492 | 6,702 |
| Depreciation on disposals | | |
| At 05 April 2021 | 147,282 | 36,274 |
| Net book value | | |
| At 05 April 2021 | 892,416 | 439,799 |
| At 05 April 2020 | 913,908 | 446,501 |

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

| | Freehold land & buildings - Church Road, Ashton Hayes | Fixtures, fittings & equipment | Total |
|------------------|--|---|------------------|
| | £ | £ | £ |
| At 06 April 2020 | 280,969 | 14,001 | 1,810,741 |
| Additions | 569 | | 569 |
| Disposals | | | - |
| At 05 April 2021 | <u>281,538</u> | <u>14,001</u> | <u>1,811,310</u> |

| | | | |
|---------------------------|--------------|--------------|----------------|
| Depreciation | | | |
| At 06 April 2020 | 3,924 | 3,591 | 162,877 |
| Charge for the year | 1,612 | 1,041 | 30,847 |
| Depreciation on disposals | | | - |
| At 05 April 2021 | <u>5,536</u> | <u>4,632</u> | <u>193,724</u> |

| | | | |
|-----------------------|----------------|---------------|------------------|
| Net book value | | | |
| At 05 April 2021 | <u>276,002</u> | <u>9,369</u> | <u>1,617,586</u> |
| At 05 April 2020 | <u>277,045</u> | <u>10,410</u> | <u>1,647,864</u> |

Property Details:

Land registry titles of the above property held are CH607232, CH256412, CH410929 and CH651759.

6 ANALYSIS OF NET ASSET BETWEEN FUNDS

6.1 Current year

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-------------------------|-------------------------------------|-----------------------------------|------------------------------|
| Tangible fixed assets | 1,617,586 | - | 1,617,586 |
| Current assets | 123,178 | - | 123,178 |
| Current liabilities | (1,198) | - | (1,198) |
| Non-current liabilities | (17,000) | - | (17,000) |
| Total funds | <u>1,722,566</u> | <u>-</u> | <u>1,722,566</u> |

6.2 Prior year

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-------------------------|-------------------------------------|-----------------------------------|------------------------------|
| Tangible fixed assets | 1,647,864 | - | 1,647,864 |
| Current assets | 92,510 | - | 92,510 |
| Current liabilities | (1,198) | - | (1,198) |
| Non-current liabilities | (17,000) | - | (17,000) |
| Total funds | <u>1,722,176</u> | <u>-</u> | <u>1,722,176</u> |

7 MOVEMENT IN FUNDS

7.1 Current year

| | Fund balance At 06 April 2020 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gains and losses £ | Fund balance At 05 April 2021 £ |
|--------------------|--|---------------------------------|-------------------------------------|--|--|
| Restricted funds | - | - | - | - | - |
| Unrestricted funds | <u>1,722,176</u> | <u>60,787</u> | <u>(60,397)</u> | <u>-</u> | <u>1,722,566</u> |
| Total funds | <u>1,722,176</u> | <u>60,787</u> | <u>(60,397)</u> | <u>-</u> | <u>1,722,566</u> |

DUNHAM HILL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2021

7.2. Prior year

| | Fund balance At 06 April 2019 £ | Incoming resources £ | Resources expended £ | Realised/ unrealised gains and losses £ | Fund balance At 05 April 2020 £ |
|--------------------|---------------------------------------|-------------------------|----------------------------|--|---------------------------------------|
| Restricted funds | - | - | - | - | - |
| Unrestricted funds | 1,706,290 | 94,817 | (78,931) | - | 1,722,176 |
| Total funds | 1,706,290 | 94,817 | (78,931) | - | 1,722,176 |

8 TRANSACTIONS WITH RELATED PARTIES

Donations totalling £16,065 have been received from related parties of the trustees.

9 VOLUNTEERS

Dunham Hill Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.