

**ROYAL AIR FORCE
MICROLIGHT FLYING ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31st DECEMBER 2021**

CHARITABLE INCORPORATED ORGANISATION

CIO NUMBER 1178920

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
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Bosham
Chichester
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ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

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ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

LEGAL AND ADMINISTRATIVE INFORMATION

CIO NUMBER 1178920

DATE OF REGISTRATION 25 June 2018

START OF FINANCIAL PERIOD 1 January 2021

END OF FINANCIAL PERIOD 31 December 2021

TRUSTEES AT 31 DECEMBER 2021

J Colmey	
S Stockhill	
D Rowland	(Chair)
F Vizoso	
J Kumela	Resigned 18 September 2021
M Ghataora	
A Wright	Appointed 18 September 2021

AOC no. 22 (Training) Group may appoint one trustee who will be Chair of the CIO. Other trustees are elected at AGM.

CORRESPONDENCE ADDRESS

RAF Microlight Flying Association
No 3 Hangar
The Airfield
RAF Halton
Aylesbury
Buckinghamshire
HP22 5PG

GOVERNING DOCUMENT Constitution

BANKERS

Royal Bank of Scotland
Holt's Military Banking
200 Fowler Avenue
Fowler Business Park
Farnborough
Hampshire
GU14 7JP

INDEPENDENT EXAMINER

L M Tempest
Independent Examiners Ltd
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OBJECTS

The objects for which the CIO is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services, in particular, (but not by way of limitation) in an inclusive and safe environment, through promoting, encouraging participation in and providing or assisting in the provision of facilities for Microlight Flying.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

The Association aims to provide 'Air Experience' flying for new recruits to the RAF during their basic training. Additionally, it provides flying training toward the award of a Civil Aviation Authority accredited piloting qualification together with facilities for students to sit the theory and practical examinations leading to the award of a National Private Pilot's Licence (Microlights). For qualified members, the Association provides aircraft and facilities to allow members to develop their flying skills in a controlled and suitably structured environment.

The trustees have been mindful of the guidance issued by the Charities on public benefit.

The Association's policy on grant making is to support members who seek to improve their flying qualifications in a direction that will offer assistance towards meeting the aims of the Association. Typical of this approach would be the award of grants towards the costs of members training to become flying instructors.

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The Association is wholly run by volunteers many of whom have specialist skills and qualifications to achieve regulatory compliance. The drive to improve one's performance and flying skills by measuring oneself against the performance of others would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

The RAF Microlight Flying Association is not linked to a wider network but operates with the consent and governance of the Royal Air Force and in accordance with its policies for sport and for safety. Similarly, the Association is not linked to the Civil Aviation Authority or the British Microlight Aircraft Association but operates in accordance with the regulations (UK Law) within the Air Navigation Order (2016), rules and obligations set out by each of these organisations.

ACHIEVEMENTS AND PERFORMANCE

The Association's policy of maintaining financial reserves to meet its future aircraft maintenance obligations has allowed its aircraft planned maintenance programme to continue. Scheduled maintenance of the aircraft continued throughout the year with major engine repairs being carried out on GHMCE. Additionally, a major (2000 hour) inspection, involving replacement of both undercarriage legs and major work to both wings and seat pans, was carried out on GHMCA.

A successful tender was submitted for a further MoD contract to provide air experience flying for new recruits to the RAF during their initial training. This "not for profit" activity is heavily supported by volunteer work from association members and is priced to cover operating costs only.

The Association aims to offset the majority of its standing costs from "fixed" income comprising membership subscriptions, aircraft syndication fees and grants. Although not completely effective, this approach allowed us to keep our aircraft fleet fully serviceable during 2021.

Covid restrictions on flying training continued into 2021 and the requirement to wear masks while teaching flying and radio communication skills limited training. Additionally, the requirement to sanitise aircraft surfaces and cockpit interiors between students had an impact on the activity levels that were possible. Notwithstanding, eleven students managed to continue training. Four students flew the aircraft solo for the first time and 2 students completed their General Skills Tests for the award of a National Private Pilots Licence (Microlights).

Fundraising, in the form of membership subscriptions, syndication fees for aircraft pilots and hourly flying fees covering the basic costs of aircraft operation raised sufficient funds to support the direct operating costs of the aircraft. A worrying trend of cost rises for fuel, aircraft spares and consumables led to a decision to increase flying charges to members during the year.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

REPORT OF THE TRUSTEES (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Although significant restrictions on flying remained in the early months of the year, there was a progressive return to normal operations which improved the flow of funds into the Association. At the conclusion of the year, there was a reduction in the value of funds set aside for aircraft maintenance, attributable to significant planned and some unplanned, maintenance. The trend of rising supplier prices continued in 2021 and flying charges were increased.

The Charity remains adequately funded and has sufficient liquidity to meet its financial obligations.

The Association holds significant financial reserves to meet its obligations to the future maintenance and replacement of its aircraft and to support members willing to train and act as flying instructors for the association. At the end of the period the association held reserves of £41,414 for the future maintenance and replacement of its aircraft.

The charity's principal sources of income are membership subscriptions, aircraft syndication fees paid by members, flying fees for the operation of the charity's aircraft and grants to support the charity's operating costs.

There are no uncertainties about the charity continuing as a going concern. It continues to experience significant cost inflation in its supplier base. Flying charges were increased in October 2021 and further increases in these and other charges are under review.

The principal risks facing the charity are increased cost inflation in the operation of light aircraft and uncertainty about the long-term future of its principal operating base at RAF Halton.

The Association ended the period in a satisfactory financial position. There were adequate reserves to meet the accumulated maintenance liabilities of the aircraft and to contribute to their eventual replacement costs. There were sufficient funds to meet cashflow requirements and there were no outstanding debtors or creditors. Charges to members for membership, training and the use of aircraft are being kept continuously under review and will inevitably rise in-line with external costs.

Trustees' Responsibilities

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date

20 October 2022

Signature

Aleife Vizoso

PRINT NAME

AF Vizoso

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES						
Income and Endowments						
Donations and Legacies	3a	21	-	27,210	27,231	43,829
Charitable Activities	3b	4,313	8,233	-	12,546	10,178
Other Trading Activities	3c	-	-	-	-	-
Investments	3d	9	-	-	9	57
Other	3e	-	-	-	-	-
TOTAL		4,343	8,233	27,210	39,786	54,064
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	4a	-	-	-	-	-
Charitable Activities	4b	2,348	17,790	28,427	48,565	41,608
Other	4c	-	-	-	-	-
TOTAL		2,348	17,790	28,427	48,565	41,608
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		1,995	(9,557)	(1,217)	(8,779)	12,456
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		1,995	(9,557)	(1,217)	(8,779)	12,456
Transfers between funds		1,107	5,280	(6,387)	-	-
Transfer of aircraft cost centre balances at 31/12/20 from general to designated funds		(45,691)	45,691	-	-	-
NET MOVEMENT IN FUNDS		(42,589)	41,414	(7,604)	(8,779)	12,456
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		292,123	-	23,327	315,450	302,994
TOTAL FUNDS CARRIED FORWARD		249,534	41,414	15,723	306,671	315,450

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets						
Tangible assets	2	225,000	-	-	225,000	225,000
Current Assets						
Stocks		-	-	-	-	-
Debtors	6	-	-	-	-	-
Cash at bank and in hand	7	31,869	41,414	15,723	89,006	101,410
Total Current Assets		31,869	41,414	15,723	89,006	101,410
Creditors: amounts falling due within one year	8	7,335	-	-	7,335	10,960
NET CURRENT ASSETS		24,534	41,414	15,723	81,671	90,450
TOTAL ASSETS less current liabilities		249,534	41,414	15,723	306,671	315,450
Creditors: amounts falling due in more than one year	9	-	-	-	-	-
NET ASSETS		249,534	41,414	15,723	306,671	315,450
Funds of the CIO						
General Funds		249,534	-	-	249,534	292,123
Designated Funds			41,414	-	41,414	-
Restricted Funds	10	-	-	15,723	15,723	23,327
Total Funds		249,534	41,414	15,723	306,671	315,450

Signed on behalf of all the trustees

Signature *Arleipe Vizoso*
 Print Name *AF Vizoso*
 Date of approval *20 October 2022*

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Basis of preparation:

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: 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 the Charities Act 2011.

The CIO constitutes a public benefit entity as defined by FRS 102.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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.

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 FRS 102 SORP).

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

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.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

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 CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with Performance Conditions

Where the CIO 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.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred income

No material item of deferred income has been included in the accounts.

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

Assets

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 CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the CIO on receipt. At present the fixed assets consist solely of five microlight aircraft.

Depreciation Expense

The microlight aircraft are kept in a condition where they do not lose much value year to year so the amount of depreciation is set to reduce their net book value to their insured value.

Depreciation on other tangible fixed assets would be calculated at a rate to write off their cost on a straight line basis over 3 years from the month they are purchased.

2. TANGIBLE FIXED ASSETS

		Unrestricted £	Designated £	Restricted £	TOTAL £
EQUIPMENT					
Cost	01-Jan-21	245,000	-	-	245,000
Additions		-	-	-	-
Disposals		-	-	-	-
Cost at	31-Dec-21	245,000	-	-	245,000
Depreciation	01-Jan-21	20,000	-	-	20,000
Disposals		-	-	-	-
Charge		-	-	-	-
Depreciation at	31-Dec-21	20,000	-	-	20,000
Net Book Value	31-Dec-21	225,000	-	-	225,000
Net Book Value	31-Dec-20	225,000	-	-	225,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None

31st December 2020 : None

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies					
RAF CF Grant - Kit & Equipment	-	-	3,950	3,950	950
RAF CF Grant - Operating Costs	-	-	17,700	17,700	17,640
RAF CF Grant - New Member Activities	-	-	395	395	800
RAF CF Grant - Overseas Visit	-	-	-	-	-
RAF SF Grant	-	-	-	-	-
Donations	21	-	-	21	-
Home for Sport Grant	-	-	(2,099)	(2,099)	3,485
RAFMFA ELC Grant	-	-	7,264	7,264	20,954
	21	-	27,210	27,231	43,829
b) Charitable Activities					
Aircraft Running Income	-	8,233	-	8,233	4,233
Coaching/Training/Pers. Contributions	240	-	-	240	-
Kit & Equipment	-	-	-	-	-
Overseas Visit	-	-	-	-	-
Subscriptions & Syndication Fees	4,073	-	-	4,073	3,445
Other	-	-	-	-	2,500
	4,313	8,233	-	12,546	10,178
c) Other Trading Activities					
	-	-	-	-	-
d) Investments					
Bank Interest	9	-	-	9	57
	9	-	-	9	57
e) Other					
	-	-	-	-	-
	4,343	8,233	27,210	39,786	54,064

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

4. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Raising Funds	-	-	-	-	-
b) Charitable Activities					
Aircraft Running Costs	-	16,724	1,533	18,257	16,685
Coaching & Training	-	-	8,599	8,599	-
Kit & Equipment	1,833	-	6,502	8,335	950
Overseas Visit	-	-	-	-	-
Operating Costs inc. Insurance	515	1,066	11,713	13,294	22,821
New Member Activities	-	-	80	80	40
Home for Sport Expenditure	-	-	-	-	279
RAFMFA ECL Expenditure	-	-	-	-	833
Depreciation	-	-	-	-	-
	2,348	17,790	28,427	48,565	41,608

c) Other

-	-	-	-	-
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5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	TOTAL 2021 £	TOTAL 2020 £
Independent examiner's fees	900	660
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	-	-
	900	660

6. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20
Debtors	-	-	-	-	-
Prepayments	-	-	-	-	-
Accrued Income	-	-	-	-	-
	-	-	-	-	-

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

7. CASH AT BANK AND IN HAND	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at bank and on hand	31,869	41,414	15,723	89,006	101,410
Other	-	-	-	-	-
Total	31,869	41,414	15,723	89,006	101,410

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Creditors	5,902	-	-	5,902	10,060
Accrual - Independent Examination	900	-	-	900	900
Accruals - other	533	-	-	533	-
Total	7,335	-	-	7,335	10,960

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Creditors	-	-	-	-	-
Accruals	-	-	-	-	-
Total	-	-	-	-	-

10. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD			
	Balance 01-Jan-21 £	Income £	Expenditure £	Balance 31-Dec-21 £
RAF Central Fund Grants	-	22,045	22,045	-
Home for Sport Grant	3,206	(2,099)	-	-
RAFMFA ELC Grant	20,121	7,264	6,382	15,723
Total	23,327	27,210	28,427	15,723

	PREVIOUS REPORTING PERIOD			
	Balance 01-Jan-20 £	Income £	Expenditure £	Balance 31-Dec-20 £
RAF Central Fund Grants	212	19,390	19,390	-
Home for Sport Grant	-	3,485	279	3,206
RAFMFA ELC Grant	-	20,954	833	20,121
Total	43,829	20,502	20,502	23,327

Central Fund Grant - to be used for operating costs, kit and equipment, overseas visits and development activities.
Home for Sport - to meet the running costs of a 'club environment' which the members can operate, such as TV & internet. They have agreed that the remaining balance does not need to be returned so it has been transferred to general funds.

ELC - for the provision of flying training. Expenditure that can be allocated against particular aircraft is transferred to the designated funds where the expenditure is shown.

The restricted funds are wholly represented by cash reserves of the CIO.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

11. DESIGNATED FUNDS

	CURRENT REPORTING PERIOD				Balance 31-Dec-21 £
	Balance 01-Jan-21* £	Income £	Expenditure £	Transfers	
Aircraft G-HMCA	15,275	2,122	9,465	2,354	10,286
Aircraft G-HAEF	12,787	2,038	3,152	1,760	13,433
Aircraft G-HMCE	10,342	714	986	417	10,487
Aircraft G-HMCF	5,293	1,341	2,605	125	4,154
Aircraft G-HMCH	1,994	2,018	1,582	624	3,054
	45,691	8,233	17,790	5,280	41,414

*These balances were previously held as cost centres within the general funds. The trustees have now decided to show them separately as designated funds.

11. TRANSACTIONS WITH TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

12. RISK ASSESSMENT

The trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the CIO Commission guidance on public benefit before deciding what activities the CIO should undertake.

ROYAL AIR FORCE MICROLIGHT FLYING ASSOCIATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the first period of operation, ended 31st December 2021.

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

Responsibilities and basis of report

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Name

LINDA N. TEMPEST

Date:

20th October 2022

Independent Examiners Ltd

Unit 2

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