

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

UNAUDITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NUMBER: 1179584

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

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JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

REPORT OF THE TRUSTEES

The Trustees present their report with the unaudited financial statements of Jiggins Memorial Village Hall and Playing Field for the year ended 31 March 2024. The annual report forms part of this report.

REFERENCE AND ADMINISTRATION DETAILS:-

REGISTERED/

PRINCIPAL OFFICE

7 High Street, Ixworth, Bury St Edmunds, IP31 2HH

CHARITY REGISTRATION NUMBER

1179584

TRUSTEES

Dr S P Mann	(Chair)
B Birrell	(Vice Chair)
J W Boyd	
M E Dean	(Appointed 26 March 2024)
M Jones	
N J Laughton	
Y McBean	(Appointed 26 March 2024)
A M Percival	(Appointed 26 March 2024)
N Phillips	

BANKERS

Lloyds Bank Plc

REPORTING ACCOUNTANTS

Twinn Accountants Limited, Suite 4 East Barton Barns,
East Barton Road, Great Barton, Suffolk, IP31 2QY

SOLICITORS

Ellisons Solicitors, Headgate Court, Head Street,
Colchester, C01 1NP

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

REPORT OF THE TRUSTEES (Continued)

The Trustees submit their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 to 10 of the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 and Republic of Ireland published in October 2019.

Chair's report

Introduction and summary

This year has been challenging. The decision to move to a new accounting package caused some problems in the transfer from the Sage database. Nevertheless, this has worked out well with savings being made to running costs. The great disappointment was having the offer of a site for a new village hall removed from the neighbourhood plan. Plans to upgrade the village green were put on hold until such time as the questions relating to the leasing of the children's play area to the Parish Council could be resolved. Leases between Jiggins CIO and the library, (2021), the Bowls Club, and the allotment holders are now in place.

This year the Board of Trustees has been strengthened by three new members, Mr Alfred Percival (our bookings clerk), Mr Michael Dean, and Mrs Yvonne McBean.

Looking forward the Trustees will now address the problems related to an increase in the village population. Included for consideration will be; another search for a possible site for a new village hall, the modification of the existing village hall as originally proposed, and the redesign of the recreation area.

The Board will also consider attracting new users to the hall and new uses of the hall.

Finance

The Trustees are grateful for the help and care given by the members of Twinn Accountants Limited. Details of the accounts are either appended or may be obtained from the Charity Commission online.

The provision of a youth club

Regrettably the youth club which was to have occupied buildings on the SET Ixworth School site proved unsatisfactory in that the youth club was often not held because of events at the school which caused the school to preclude admittance. However, the good news is that it moved to the Cousins Room at the village hall and regularly meets every Thursday. Its numbers increasing each month especially now that the age range has been adjusted. Our thanks go to Mike Jones (Trustee) and the youth workers Zoe and Sophie who have made this possible.

Recreation field

The redesign of the playing field has been put on hold as during the year it emerged that an agreement between the previous trust dated 2011 had agreed to the extension of the children's play area to include other equipment, the cost of the hire in that agreement was £100 per annum.

The Trust is now in communication with the Parish Council for the transfer of that agreement to the new Jiggins Memorial Village Hall CIO on similar terms.

Ixworth events group

The work on the incorporation of the events group finances into the Trust's accounts continues with a separate bank account having been set up.

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

REPORT OF THE TRUSTEES (Continued)

There was another successful Christmas Fair, and a number of new events planned to include a May Bank Holiday event which at the time of writing has passed but was a great success.

The proposal for a new village hall

It would be remiss of me as I stand down from the Chairmanship of the Trust after 10 years if I did not record again my bitter disappointment when the Parish Council effectively rejected the offer of a site for a new village hall and library. In doing so they also rejected a substantial sum of money, and various facilities and utilities. This they did by removing the Langridge and Dairy Farm sites from the Neighbourhood Plan. The original offer was made in writing to the residents of Ixworth through the Jiggins Trust (CIO). The Trustees valued the offer at more than £1,000,000.

That the Parish Council should reject this offer was especially disappointing in that it was after the Schedule 14 consultation with the residents and all the appropriate authorities. There were no objections from the authorities and only two objections from villagers. For the Parish Council to do this and reject such a considerable offer without properly informing or re-consulting the electorate was, in my opinion, a travesty of democracy, much to be deplored.

Personal reflections

I joined the Jiggins Trustees in 2014 and it is perhaps worth reflecting on the history of the Jiggins Trust over that time. At the outset it was difficult persuade people to be Trustees because the potential financial burden that might in certain circumstances fall upon the individual Trustees. At that time the Parish Council was the Custodian Trustee. They had the custody and care of the Trust's documents but did not have administration or management powers in relation to the Trust. I was informed that the Parish Council did not want to be involved further at that time. On being appointed Chairman the following year and acting on advice given by the Trust lawyers the Trustees agreed to apply for the status of a Charitable Incorporated Organisation which had recently been introduced. It took until late summer of 2018 to achieve such status. Then all assets were transferred to the new CIO by the lawyers under the watchful gaze of the Charity Commissioners, (a CIO is in effect a limited company working under Charity Commission rules).

Sixteen months later in February 2021, an application to the land registry for formal registration of the village hall and other buildings together with the car parks and playing field was made by the Jiggins Trust (CIO). Thus, transferring the documents from the Custodian Trustee to the CIO. At this time, during the covid epidemic, the hall was little used, income slumped although a government grant kept the hall at least financially afloat. At the end of these difficult times the Trustees began to get the hall lettings back to something approaching a new normal. I must commend the efforts of all Trustees who helped to achieve this remarkable turnaround. However, the following February Russia invaded Ukraine and gas heating and electricity costs soared. This was a particular problem for the hall where usage is heavily skewed to evening use. Nevertheless, the Trustees managed to keep going and serve our community.

Old and new Trustees alike have pulled together to make this Trust an enormous success with a bright future going forward. My personal thanks to all Trustees, new and old, who have made and are making such a dedicated commitment to the present and future of our village.

The Jiggins Trustees will continue to provide facilities to the community while looking for new ways to improve and expand those services and I hope to continue as a Trustee.

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

REPORT OF THE TRUSTEES (Continued)

Objectives and activities

The objectives of the Charity are focused on the provision and maintenance of the local village hall, playing field and ancillary facilities, to provide continuous benefit and use for the inhabitants of the Parish of Ixworth without distinction of political, religious or other opinions. The Charity aims to improve the conditions of life for the local inhabitants. Its primary activities include the use for meetings, lectures, and for other forms of recreation and leisure time occupation.

Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit including, The Public Benefit Requirement (PB1), Running a Charity (PB2) and Reporting (PB3).

Achievements and performance

On 1 April 2019 the Charity was the beneficiary of the transfer of assets and liabilities from a related unincorporated Charity, Jiggins Memorial Village Hall and Playing Field. This amounted to £427,195 and allowed the Charity to begin operations.

During the year, the Charity carried out its objectives and has undertaken activities to further progress the stability of the Charity, as well as the improving on the continued usability of the local village hall, playing field and ancillary facilities for furtherance of the benefit of the Parish of Ixworth.

Financial review

During the financial period income from donations and legacies amounted to £2,125 (2023 - £4,759) whilst income from other trading activities was £32,550 (2023 - £30,825). Other income represents recycling income & utility recharges of £2,303 (2023 - £2,898). Total income amounted to £36,978 (2023 - £38,482) for the year.

Total expenditure in the year amounted to £50,393 (2023 - £44,045). Resulting in a net deficit of £13,415 (2023 - net deficit £5,563).

Reserves policy

The charity normally expects to hold up to £12,000 in a reserve fund to cover the general expenditure on charitable activities for a nominal but undefined period. Based on the trading activities of the year ended 31 March 2024, the reserve fund would cover approximately 3 months expenditure.

Jiggins Memorial Village Hall and Playing Field unrestricted reserves held at the year end amounted to £413,683 (2023 - £427,098). The Trustees consider the reserve balance sufficient to cover the needs of the Charity for the foreseeable future but aim to spend excess reserves over the coming years.

Plans for future periods

The charity aims to continue its undertakings into the next year as set out in its objectives, the charity is looking to develop and improve the usability of the local village hall, playing field and ancillary facilities for the furtherance of the benefit of the Parish of Ixworth.

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

REPORT OF THE TRUSTEES (Continued)

Structure, governance and management

The charity is governed as a Charitable Incorporated Organisation (CIO) reference CEO14898. The charity is governed by its board of Trustees and was registered as a Charity on 17 August 2018 under the reference 1179584.

The current board of Trustees and the changes which have occurred since the previous annual report are as stated in the reference and administrative details of these accounts.

Recruitment and appointment of new trustees

New Trustees are invited to attend a meeting with the Chairman and the Trustees to familiarise themselves with the charity and the context within which it operates.

Our policy for appointing new Trustees is to search out people who have skills and characteristics that will be beneficial to the charity. On appointment the Trustees receive a copy of the governing documents and Charity Commission trustee documents. New Trustees are briefed on the background and work of the charity and future aims.

Risk management

The Trustees have identified the major risks facing the charity and have assessed their potential impact. Appropriate systems have been established to monitor and manage these risks.

The board of Trustees follows the Charity Commissions guidance 'Charities and risk management' in identifying and weighing risks. Trustees review the financial risks to the Charity at each quarterly board meeting. The greatest risk to the charity is its reliance on a high level of income from grant funding and developing a wider range of funding is a priority.

Independent examiner appointment

A resolution to appoint Twinn Accountants Limited as independent examiner will be proposed at the next Annual General Meeting.

Signing on behalf of the board of Trustees


.....
Dr S P Mann (Chair)
Trustee

Approved by the board on 20-08-2024

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

		<u>2024</u>		<u>2023</u>
	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
		£	£	£
Income and endowments:				
Donations & legacies	4	2,125	2,125	4,759
Other trading activities	5	32,550	32,550	30,825
Other income	6	2,303	2,303	2,898
Total income		<u>36,978</u>	<u>36,978</u>	<u>38,482</u>
Expenditure:				
Raising funds		-	-	-
Charitable activities	7	50,393	50,393	44,045
Total expenditure		<u>50,393</u>	<u>50,393</u>	<u>44,045</u>
Net income and net movement in funds		<u>(13,415)</u>	<u>(13,415)</u>	<u>(5,563)</u>
Reconciliation of funds				
Total funds brought forward		427,098	427,098	432,661
Total funds carried forward		<u>413,683</u>	<u>413,683</u>	<u>427,098</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

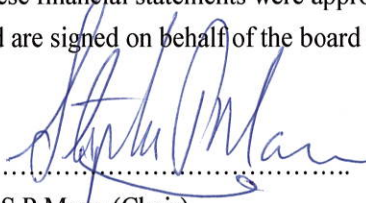
The notes on pages 8 to 14 form part of these accounts

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

BALANCE SHEET AS AT 31 MARCH 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Tangible fixed assets	11	<u>400,000</u>	<u>400,000</u>
CURRENT ASSETS			
Debtors	12	5,927	17,447
Cash at bank - main account		9,909	16,058
Cash at bank - Youth Club		9,716	4,525
		<u>25,552</u>	<u>38,030</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>(11,869)</u>	<u>(10,932)</u>
NET CURRENT ASSETS		<u>13,683</u>	<u>27,098</u>
NET ASSETS		<u>413,683</u>	<u>427,098</u>
Funds of the charity			
Unrestricted funds		413,683	427,098
TOTAL FUNDS	14	<u>413,683</u>	<u>427,098</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 20-8-2024, and are signed on behalf of the board by:



 Dr S P Mann (Chair)
 Trustee

The notes on pages 8 to 14 form part of these accounts

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 General information

The charity is a registered Charitable Incorporated Organisation in England and Wales. The address of the principal office is 7 High Street, Ixworth, Bury St Edmunds, Suffolk, IP31 2HH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds where applicable for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds where applicable are unrestricted funds earmarked by the Trustees to further any of the charity's purposes.

Restricted funds where applicable are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

3. Accounting policies (continued)

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from grants and contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the costs to sell donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line
Fixtures & fittings	-	25% straight line

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

3. Accounting policies (continued)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash value or other considerations expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations & legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations & legacies	1,125	1,125	100	100
Grants				
West Suffolk Council	1,000	1,000	4,159	4,159
Youth Club Grants	-	-	500	500
	<u>2,125</u>	<u>2,125</u>	<u>4,759</u>	<u>4,759</u>

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

5 Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Fundraising events	-	-	68	68
Other trading activities	32,550	32,550	30,757	30,757
	<u>32,550</u>	<u>32,550</u>	<u>30,825</u>	<u>30,825</u>

6 Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Recycling & recharging utilities income	2,303	2,303	2,898	2,898
	<u>2,303</u>	<u>2,303</u>	<u>2,898</u>	<u>2,898</u>

7 Expenditure on charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Events expenses	2,700	2,700	6,190	6,190
Youth club expenses	513	513	1,141	1,141
Water rates	444	444	727	727
Heat & light	11,044	11,044	5,075	5,075
Telephone & internet	1,406	1,406	997	997
Repairs & renewals	1,967	1,967	1,221	1,221
Cleaning	11,668	11,668	9,214	9,214
Premises expenses	1,982	1,982	1,804	1,804
Electric vehicle points	-	-	302	302
Ground maintenance	1,546	1,546	806	806
Insurance	2,010	2,010	1,826	1,826
Administration wages	3,954	3,954	4,194	4,194
Youth club wages	6,000	6,000	2,161	2,161
Printing, stationery & computer	729	729	1,096	1,096
Bad debts	884	884	2,441	2,441
Depreciation	-	-	1,910	1,910
Lottery & licence fees	360	360	-	-
Independent examiner fee	3,186	3,186	2,940	2,940
	<u>50,393</u>	<u>50,393</u>	<u>44,045</u>	<u>44,045</u>

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

8	Net income		
		2024	2023
		£	£
	Depreciation of tangible fixed assets	<u>-</u>	<u>1,910</u>

9 Staff costs

Management & administration wages amounted to £3,954 (2023: £4,194).

Youth club wages amounted to £6,000 (2023: £2,161).

The average head count of employees in the year was 3 (2023: 2).

No employee received employee benefits more than £60,000 during the year.

10 Trustee remuneration and expenses

No trustee received remuneration in the current period, directly or indirectly from the Charity. Four (2023: three) trustees were reimbursed expenses amounting to £848 (2023: £1,178) during the year.

11 Tangible fixed assets

	Freehold property	Equipment	Fixtures & fittings	Total
	£	£	£	£
Cost				
At 1 April 2023 & 31 March 2024	<u>400,000</u>	<u>369</u>	<u>7,274</u>	<u>407,643</u>
Depreciation				
At 1 April 2023	-	369	7,274	7,643
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>369</u>	<u>7,274</u>	<u>7,643</u>
Carrying amount				
At 31 March 2024	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
At 31 March 2023	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>

Tangible fixed assets held at valuation

The trustees have valued the freehold property at the year end date at £400,000 (2023: £400,000) in line with the fair value of the transfer of assets as disclosed elsewhere in these financial statements.

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

12	Debtors				2024	2023
					£	£
	Trade debtors				3,050	15,904
	Other debtors				360	28
	Prepayments & accrued income				2,517	1,515
					<u>5,927</u>	<u>17,447</u>
13	Creditors: Amounts falling due within one year				2024	2023
					£	£
	Trade creditors				3,495	3,979
	Other creditors				400	361
	Accruals & deferred income				7,974	6,592
					<u>11,869</u>	<u>10,932</u>
14	Analysis of charitable funds					
		At 1				At 31
		April 2023	Income	Expenditure	Transfers	March 2024
		£	£	£	£	£
	General funds	427,098	36,978	(50,393)	-	413,683
		<u>427,098</u>	<u>36,978</u>	<u>(50,393)</u>	<u>-</u>	<u>413,683</u>
		At 1				At 31
		April 2022	Income	Expenditure	Transfers	March 2023
		£	£	£	£	£
	General funds	432,661	38,482	(44,045)	-	427,098
		<u>432,661</u>	<u>38,482</u>	<u>(44,045)</u>	<u>-</u>	<u>427,098</u>
15	Analysis of net assets between funds					
	As at 31 March 2024					
					Unrestricted	Total Funds
					Funds	2024
					£	£
	Tangible fixed assets				400,000	400,000
	Net current assets				13,683	13,683
	Net assets				<u>413,683</u>	<u>413,683</u>
	As at 31 March 2023					
					Unrestricted	Total Funds
					Funds	2023
					£	£
	Tangible fixed assets				400,000	400,000
	Net current assets				27,098	27,098
	Net assets				<u>427,098</u>	<u>427,098</u>

JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

Independent examiner's report to the trustees of Jiggins Memorial Village Hall and Playing Field

We report to the charity trustees on our examination of the financial statements of the charity for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet and the related notes set out on pages 2 to 14.

Responsibilities and basis of report

The trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the charity's financial statements carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

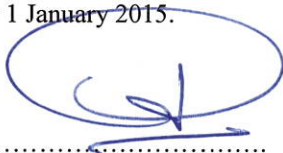
We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 130 of the Charities Act 2011; or
- the financial statements do not accord with such records; or
- the financial statements 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.

We 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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 and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Date: 20.8.2024

Twinn Accountants Limited
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IP31 2QY

