

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
291 COMMUNITY ASSOCIATION CIO**

J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

**291 COMMUNITY ASSOCIATION CIO**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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## **291 COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object of the charity is to provide facilities for recreation and other leisure-time occupation in the interests of social welfare for the public in general including, but not exclusively, residents of the borough of Sandwell, principally in the area of West Bromwich.

##### **Significant activities**

The running of the 291 Creative Hub for older people to reduce loneliness and isolation.

The pandemic was a learning curve, we were forced to change and adapt our methods of staying connected with our members. Telephone, WhatsApp groups, Facebook, Twitter and Instagram accounts. In addition, virtual activities were used. With the help of a grant we purchased SIM card tablets to enable those without the means to join in the activities of the 291 Creative Hub to do so. However, this was limited due to our members needing onsite training.

The social activities provided include Friendship Group; Craft and Chat; Art Class; Creative Craft; Digital Group; Gentle Exercise to Music and Walking Football. Two new activities were started during the year namely Easy cooking once a month and Sing Along twice a month. Due to the effect of the Covid pandemic and the reluctance of our members to attend onsite, our activities became blended with activities both on site and on Zoom. Our Online groups on WhatsApp, Facebook, Twitter and Instagram continued to enable members to stay in regular contact with each other, particularly those who live alone and/or who have mobility challenges. to enable conversations and friendships that would normally have taken place at the onsite Hub to continue.

Although our onsite activities have gradually returned to normal our members are still been very cautious and so our numbers have yet to return to what they were before the pandemic. We consult our members via their representatives bi-monthly at Steering Group meetings to communicate ideas and discuss future activities and events.

##### **Public benefit**

When planning the activities and projects for the year, the Trustees are committed to providing facilities for use by as many members of the public as possible. They are also committed to ensuring that those facilities are fit for purpose, secure and safe.

##### **Social investments**

We have no investments and are unlikely to be in a position which will warrant such a policy.

##### **Grantmaking**

We have no intention to make grants to other charities.

##### **Volunteers**

As a small charity we value the assistance provided by volunteers, without whom our aims and activities would be more difficult to achieve.

During another difficult year following the pandemic, our members have benefitted by being able to contact each other and take part in activities either on site or by other means which would not otherwise have been available to them. In our surveys they have informed us how happy they have felt due to being part of the 291 Creative Hub.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

In this third year of the CIO our work with members of the public in the 291 Creative Hub has continued both onsite and on zoom to enable our members to continue to use whichever way they wish to maintain contact with with us and our activities; i.e. telephone, WhatsApp groups, Twitter, Facebook, Instagram, and Zoom. By blending our activities in this way we hope that in the future we will be extending the scope of reaching more lonely and isolated people.

We have achieved some of our aims this year but due to the effects of the pandemic on our members and their reluctance to attend our physical meeting on site our build up of attendance numbers has been limited.

### **Fundraising activities**

The fundraising objective is to raise funds to sustain the 291 Creative Hub. This has been successful during the year with the approval of the Lottery Reaching Communities Fund grant for 3 years support. A Crowdfunding appeal organised by Aviva also raised funds for some extension of activities when the pandemic allows.

## **FINANCIAL REVIEW**

### **Financial position**

During the year ended 31 December 2022 we were awarded grants of £56,171 of which £55,671 were restricted and a proportion of this is being carried forward into 2023. As at 31 December 2022 the charity had closing net assets of £91,117 (2021: £79,896).

### **Principal funding sources**

The Charity's principal sources of income are grants and donations.

National Lottery Reaching Communities Fund - grant for 3 years  
Albert Hunt Trust  
Heart of England  
Eveson Trust  
Aviva Crowdfunding for activities  
Local Masonic Lodges

There are also contributions from Wesley Methodist Church.

### **Reserves policy**

This is the third year of the CIO, which being a small charity with no fixed income is dependent on grants and the donations from the members of the 291 Creative Hub.

As at 31 December 2022 the level of unrestricted reserves in the charity totalled £5,489 (2021: £3,689).

### **Going concern**

We need grants to cover the staff cost of the 291 Creative Hub. We are grateful to the National Lottery as the grant for 3 years has given us stability which will allow us over time to rebuild our reserves and continue with our aims into the future.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO), limited by guarantee.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Potential trustees are identified and approached by existing trustees. The intention is to have as wide a base of skill, knowledge and experience as possible within the trustees appointed.

In accordance with the constitution, there must be at least 3 trustees with a maximum of 9. Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

On appointment, each new charity trustee will be issued with a copy of the current constitution and a copy of the latest Trustees' Annual Report and statement of accounts. A Trustees Recruitment Policy and Trustee's Recruitment Pack have been produced, as well as a Trustees Welcome pack.

**Organisational structure**

The charity trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they shall determine the terms and conditions on which the delegation is made. The charity trustees may at any time alter those terms and conditions or revoke the delegation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1185192

**Registered office**  
Wesley Methodist Church  
291 High Street  
West Bromwich  
B70 8ND

**Trustees**  
Rev P J Thomas (resigned 31.8.22)  
Mr D H Percival  
Mr A D J Cooksey  
Rev C J Holden (appointed 27.4.22)  
Mrs B Still (appointed 19.1.22)

**Chairman**  
Mr D H Percival

**Independent Examiner**  
J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

Approved by order of the board of trustees on ..... 21/10/2023 ..... and signed on its behalf by:

  
.....  
Mr D H Percival Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
291 COMMUNITY ASSOCIATION CIO**

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**Independent examiner's report to the trustees of 291 Community Association CIO ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by Section 145 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



James Cruse, ACA, FCCA

J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

Date: 01/10/2022

291 COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>3,552</u>	<u>55,671</u>	<u>59,223</u>	<u>73,515</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of activities and workshops		-	32,558	32,558	27,543
Other		<u>1,795</u>	<u>13,650</u>	<u>15,445</u>	<u>17,242</u>
<b>Total</b>		<u>1,795</u>	<u>46,208</u>	<u>48,003</u>	<u>44,785</u>
<b>NET INCOME</b>					
Transfers between funds	6	<u>1,757</u> <u>43</u>	<u>9,463</u> <u>(43)</u>	<u>11,220</u> <u>-</u>	<u>28,730</u> <u>-</u>
Net movement in funds		1,800	9,420	11,220	28,730
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>3,689</u>	<u>76,207</u>	<u>79,896</u>	<u>51,166</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>5,489</u>	<u>85,627</u>	<u>91,116</u>	<u>79,896</u>

The notes form part of these financial statements


## 291 COMMUNITY ASSOCIATION CIO

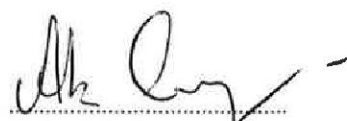
BALANCE SHEET  
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	2,773	35,266	38,039	41,206
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		7,775	50,362	58,137	43,722
<b>CREDITORS</b>					
Amounts falling due within one year	5	(5,060)	-	(5,060)	(5,032)
<b>NET CURRENT ASSETS</b>		<u>2,715</u>	<u>50,362</u>	<u>53,077</u>	<u>38,690</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,488</u>	<u>85,628</u>	<u>91,116</u>	<u>79,896</u>
<b>NET ASSETS</b>		<u>5,488</u>	<u>85,628</u>	<u>91,116</u>	<u>79,896</u>
<b>FUNDS</b>	6				
Unrestricted funds				5,488	3,689
Restricted funds				<u>85,628</u>	<u>76,207</u>
<b>TOTAL FUNDS</b>				<u>91,116</u>	<u>79,896</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

01/10/2023 and were signed on its behalf by:

  
Mr D H Percival - Trustee

  
Mr A D J Cooksey - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    10% on cost

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<u><b>4,811</b></u>	<u>4,676</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022	<b>46,870</b>
Additions	<u><b>1,644</b></u>
At 31 December 2022	<u><b>48,514</b></u>
<b>DEPRECIATION</b>	
At 1 January 2022	<b>5,664</b>
Charge for year	<u><b>4,811</b></u>
At 31 December 2022	<u><b>10,475</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><b>38,039</b></u>
At 31 December 2021	<u><b>41,206</b></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,632	1,943
Accrued expenses	3,428	3,089
	<u>5,060</u>	<u>5,032</u>

## 6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	3,689	1,756	43	5,488
<b>Restricted funds</b>				
Allchurches Trust	2,197	(248)	-	1,949
The Veolia Environmental Trust	28,023	(3,157)	-	24,866
The Mercian Trust	879	(99)	-	780
The Rank Foundation	879	(99)	-	780
Wesley Methodist Church	7,477	(44)	-	7,433
Edward & Dorothy Cadbury Trust	879	(99)	-	780
The Michael Marsh Charitable Trust	1,318	(149)	-	1,169
The Grimmit Trust	879	(99)	-	780
Leeds Building Society Charitable Foundation	879	(99)	-	780
National Lottery Community	30,996	12,275	-	43,271
The Beatrice Laing Trust	1,801	(199)	(43)	1,559
CIL Sandwell MBC	-	1,481	-	1,481
	<u>76,207</u>	<u>9,464</u>	<u>(43)</u>	<u>85,628</u>
<b>TOTAL FUNDS</b>	<u>79,896</u>	<u>11,220</u>	<u>-</u>	<u>91,116</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,552	(1,796)	1,756
<b>Restricted funds</b>			
Allchurches Trust	-	(248)	(248)
The Veolla Environmental Trust	-	(3,157)	(3,157)
The Mercian Trust	-	(99)	(99)
The Rank Foundation	-	(99)	(99)
Wesley Methodist Church	-	(44)	(44)
Edward & Dorothy Cadbury Trust	-	(99)	(99)
The Michael Marsh Charitable Trust	-	(149)	(149)
The Grimmit Trust	-	(99)	(99)
Leeds Building Society Charitable Foundation	-	(99)	(99)
National Lottery Community	54,027	(41,752)	12,275
The Beatrice Laing Trust	-	(199)	(199)
CIL Sandwell MBC	1,644	(163)	1,481
	<u>55,671</u>	<u>(46,207)</u>	<u>9,464</u>
<b>TOTAL FUNDS</b>	<u>59,223</u>	<u>(48,003)</u>	<u>11,220</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	3,376	313	3,689
<b>Restricted funds</b>			
Allchurches Trust	2,447	(250)	2,197
The Veolia Environmental Trust	29,607	(1,584)	28,023
The Mercian Trust	979	(100)	879
The Rank Foundation	979	(100)	879
Wesley Methodist Church	430	7,047	7,477
Edward & Dorothy Cadbury Trust	979	(100)	879
The Michael Marsh Charitable Trust	1,468	(150)	1,318
The Grimmit Trust	979	(100)	879
Leeds Building Society Charitable Foundation	979	(100)	879
National Lottery Community	8,943	22,053	30,996
The Beatrice Laing Trust	-	1,801	1,801
	<u>47,790</u>	<u>28,417</u>	<u>76,207</u>
<b>TOTAL FUNDS</b>	<u>51,166</u>	<u>28,730</u>	<u>79,896</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,237	(12,924)	313
<b>Restricted funds</b>			
Allchurches Trust	(1)	(249)	(250)
The Veolia Environmental Trust	1,592	(3,176)	(1,584)
The Mercian Trust	-	(100)	(100)
The Rank Foundation	-	(100)	(100)
Wesley Methodist Church	7,091	(44)	7,047
Edward & Dorothy Cadbury Trust	-	(100)	(100)
The Michael Marsh Charitable Trust	-	(150)	(150)
The Grimmit Trust	-	(100)	(100)
Leeds Building Society Charitable Foundation	-	(100)	(100)
National Lottery Community	49,596	(27,543)	22,053
The Beatrice Laing Trust	<u>2,000</u>	<u>(199)</u>	<u>1,801</u>
	<u>60,278</u>	<u>(31,861)</u>	<u>28,417</u>
<b>TOTAL FUNDS</b>	<u>73,515</u>	<u>(44,785)</u>	<u>28,730</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	3,376	2,069	43	5,488
<b>Restricted funds</b>				
Allchurches Trust	2,447	(498)	-	1,949
The Veolia Environmental Trust	29,607	(4,741)	-	24,866
The Mercian Trust	979	(199)	-	780
The Rank Foundation	979	(199)	-	780
Wesley Methodist Church	430	7,003	-	7,433
Edward & Dorothy Cadbury Trust	979	(199)	-	780
The Michael Marsh Charitable Trust	1,468	(299)	-	1,169
The Grimmit Trust	979	(199)	-	780
Leeds Building Society Charitable Foundation	979	(199)	-	780
National Lottery Community	8,943	34,328	-	43,271
The Beatrice Laing Trust	-	1,602	(43)	1,559
CIL Sandwell MBC	-	1,481	-	1,481
	<u>47,790</u>	<u>37,881</u>	<u>(43)</u>	<u>85,628</u>
<b>TOTAL FUNDS</b>	<u>51,166</u>	<u>39,950</u>	<u>-</u>	<u>91,116</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,789	(14,720)	2,069
<b>Restricted funds</b>			
Allchurches Trust	(1)	(497)	(498)
The Veolia Environmental Trust	1,592	(6,333)	(4,741)
The Mercian Trust	-	(199)	(199)
The Rank Foundation	-	(199)	(199)
Wesley Methodist Church	7,091	(88)	7,003
Edward & Dorothy Cadbury Trust	-	(199)	(199)
The Michael Marsh Charitable Trust	-	(299)	(299)
The Grimmit Trust	-	(199)	(199)
Leeds Building Society Charitable Foundation	-	(199)	(199)
National Lottery Community	103,623	(69,295)	34,328
The Beatrice Laing Trust	2,000	(398)	1,602
CIL Sandwell MBC	1,644	(163)	1,481
	<u>115,949</u>	<u>(78,068)</u>	<u>37,881</u>
<b>TOTAL FUNDS</b>	<u>132,738</u>	<u>(92,788)</u>	<u>39,950</u>

**Restricted - Allchurches Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - The Veolia Environmental Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - The Mercian Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - The Rank Foundation**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - Wesley Methodist Church**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

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6. MOVEMENT IN FUNDS - continued

**Restricted - Edward & Dorothy Cadbury Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - The Michael Marsh Charitable Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - CIL Grant Sandwell MBC**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - The Grimmit Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - Leeds Building Society Charitable Foundation**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

**Restricted - National Lottery Community**

This fund represents funding received by the charity towards the cost of salaries, activities/workshops and rental expenditure which has been included as a revenue grant in the Statement of Financial Activities.

**Restricted - The Beatrice Laing Trust**

This fund represents funding received by the charity towards the purchase of fixtures and fittings which has been included within tangible fixed assets.

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

8. ULTIMATE CONTROLLING PARTY

The charity is under the control of the trustees.