

Cleobury Community Hub

England & Wales · Charity number 1186142

Details

Other names ST MARY'S YOUTH PROJECT, SMYP

Status Registered

Legal form CIO

Registered 2019-11-04

Register [View on the Charity Commission register](#)

Contact

Address Cleobury Community Hub
Lower Street
Cleobury Mortimer
Kidderminster
Shropshire
DY14 8BN

Phone 07828116810

Email climb61@cleoburyhub.org.uk

Website www.cleoburyhub.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1) TO PROMOTE THE CARE AND UPBRINGING OF CHILDREN LIVING IN CLEOBURY MORTIMER AND THE SURROUNDING AREA, FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A) PROVIDING PARENTING SKILLS COURSES FOR PARENTS/CARERS B) PROVIDING SAFE GROUP PLAY AND OTHER ACTIVITIES DESIGNED TO SUPPORT CHILDREN'S SOCIAL AND EMOTIONAL DEVELOPMENT; C) PROVIDING ACTIVITIES DESIGNED TO PRESERVE AND PROTECT THE PHYSICAL AND EMOTIONAL HEALTH OF CHILDREN AND THEIR PARENTS/CARERS; D) PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF CHILDREN AND THEIR PARENTS/CARERS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. 2) TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 30 LIVING IN CLEOBURY MORTIMER AND THE SURROUNDING AREA BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; 3) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF CLEOBURY MORTIMER AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS. 4) THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN CLEOBURY MORTIMER AND THE SURROUNDING AREA BY PROVIDING RESOURCES AND DELIVERING ACTIVITIES TO ENABLE YOUNG PEOPLE AND THEIR FAMILIES TO EXPLORE ISSUES OF LIFE AND FAITH.

Activities: Supporting intergenerational engagement within Cleobury Mortimer and the surrounding area by providing a welcoming facility, activities for all ages, advice and signposting. All with the aim of nurturing every age and stage of life to become active citizens of their community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities, Economic/community Development/employment, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Herefordshire
- Shropshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£142,746	£140,727	-	-
2024-12-31	£254,474	£124,047	-	-
2023-12-31	£173,121	£131,753	-	-
2022-12-31	£142,561	£112,562	-	-
2021-12-31	£91,347	£95,890	-	-

Trustees

Name	Role	Appointed
Adrian John Greaves		2024-03-25
Alan Guest		2024-05-08
Karen Bill		2024-03-25
Nicholas Edward James Davis		2025-06-04
Toby Higginson		2024-03-25

Accounts

REGISTERED COMPANY NUMBER: CE019440 (England and Wales)
REGISTERED CHARITY NUMBER: 1186142

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Cleobury Community Hub

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Cleobury Community Hub

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**Report of the Trustees
for the Year Ended 31 December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cleobury Community Hub is a charitable incorporated organisation (CIO), a corporate body defined by the Charities Act 2011. It is controlled and governed by its Constitution

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE019440 (England and Wales)

Registered Charity number

1186142

Registered office

1 Lower Street
Cleobury Mortimer
Kidderminster
Shropshire
DY14 8BN

Trustees

N Davis
M Melliush (resigned 9/1/25)
A J Greaves
T Higginson
K Bill
A Guest

Independent Examiner

Simon Dryden FCCA
Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Approved by order of the board of trustees on 16 March 2026 and signed on its behalf by:

A Guest - Trustee

**Independent Examiner's Report to the Trustees of
Cleobury Community Hub (Registered number: CE019440)**

Independent examiner's report to the trustees of Cleobury Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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.

Simon Dryden FCCA
The Association of Chartered Certified Accountants

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

16 March 2026

Cleobury Community Hub

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75,690	9,848	85,538	205,207
Other trading activities	2	52,968	-	52,968	47,861
Investment income	3	4,240	-	4,240	1,406
Total		<u>132,898</u>	<u>9,848</u>	<u>142,746</u>	<u>254,474</u>
EXPENDITURE ON					
Raising funds		120,962	19,765	140,727	124,047
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		11,936	(9,917)	2,019	130,427
RECONCILIATION OF FUNDS					
Total funds brought forward		172,512	96,695	269,207	138,780
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>184,448</u></u>	<u><u>86,778</u></u>	<u><u>271,226</u></u>	<u><u>269,207</u></u>

The notes form part of these financial statements

Cleobury Community Hub (Registered number: CE019440)

**Balance Sheet
31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	97,486	84,069	181,555	175,387
CURRENT ASSETS					
Debtors	8	7,637	-	7,637	5,858
Cash at bank		86,481	2,709	89,190	95,579
		<u>94,118</u>	<u>2,709</u>	<u>96,827</u>	<u>101,437</u>
CREDITORS					
Amounts falling due within one year	9	(7,156)	-	(7,156)	(7,617)
NET CURRENT ASSETS		<u>86,962</u>	<u>2,709</u>	<u>89,671</u>	<u>93,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,448</u>	<u>86,778</u>	<u>271,226</u>	<u>269,207</u>
NET ASSETS		<u>184,448</u>	<u>86,778</u>	<u>271,226</u>	<u>269,207</u>
FUNDS	10				
Unrestricted funds				184,448	172,512
Restricted funds				86,778	96,695
TOTAL FUNDS				<u>271,226</u>	<u>269,207</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2026 and were signed on its behalf by:

A Guest - Trustee

The notes form part of these financial statements

Cleobury Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025

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' and the Companies Act 2006. 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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Cleobury Mortimer school	3,965	5,378
Primary purpose trading	49,003	42,483
	<u>52,968</u>	<u>47,861</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Solar generation	2,772	-
Deposit account interest	1,468	1,406
	<u>4,240</u>	<u>1,406</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	1,226	1,185
Other operating leases	-	3,000
	<u>-</u>	<u>3,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,152	96,055	205,207
Other trading activities	47,861	-	47,861
Investment income	1,406	-	1,406
Total	<u>158,419</u>	<u>96,055</u>	<u>254,474</u>
EXPENDITURE ON			
Raising funds	116,027	8,020	124,047
NET INCOME	<u>42,392</u>	<u>88,035</u>	<u>130,427</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	130,120	8,660	138,780
TOTAL FUNDS CARRIED FORWARD	<u>172,512</u>	<u>96,695</u>	<u>269,207</u>

7. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2025	172,642	1,067	3,791	177,500
Additions	6,990	-	404	7,394
At 31 December 2025	<u>179,632</u>	<u>1,067</u>	<u>4,195</u>	<u>184,894</u>
DEPRECIATION				
At 1 January 2025	-	356	1,757	2,113
Charge for year	-	177	1,049	1,226
At 31 December 2025	<u>-</u>	<u>533</u>	<u>2,806</u>	<u>3,339</u>
NET BOOK VALUE				
At 31 December 2025	<u>179,632</u>	<u>534</u>	<u>1,389</u>	<u>181,555</u>
At 31 December 2024	<u>172,642</u>	<u>711</u>	<u>2,034</u>	<u>175,387</u>

Included in cost or valuation of land and buildings is freehold land of £179,632 (2024 - £172,642) which is not depreciated.

Within land and buildings is a restricted grant from The National Lottery of £75,000. This grant has a restriction of 5 years from 31 August 2024 and as such is being released to the general fund under a straight line basis for the duration of the restriction.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	293	278
Accrued income	2,688	1,416
Prepayments	4,656	4,164
	<u>7,637</u>	<u>5,858</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	505	4,153
Social security and other taxes	1,043	2,897
Pension creditor	619	567
Accrued expenses	4,989	-
	<u>7,156</u>	<u>7,617</u>

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	172,512	11,936	184,448
Restricted funds			
Hub development fund	88,055	(9,903)	78,152
Sound system fund	480	(14)	466
Double glazing fund	8,160	-	8,160
	<u>96,695</u>	<u>(9,917)</u>	<u>86,778</u>
TOTAL FUNDS	<u>269,207</u>	<u>2,019</u>	<u>271,226</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,898	(120,962)	11,936
Restricted funds			
Hub development fund	5,097	(15,000)	(9,903)
Sound system fund	1	(15)	(14)
Climbing equipment	4,750	(4,750)	-
	<u>9,848</u>	<u>(19,765)</u>	<u>(9,917)</u>
TOTAL FUNDS	<u>142,746</u>	<u>(140,727)</u>	<u>2,019</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	130,120	42,392	172,512
Restricted funds			
Hub development fund	-	88,055	88,055
Sound system fund	500	(20)	480
Double glazing fund	8,160	-	8,160
	<u>8,660</u>	<u>88,035</u>	<u>96,695</u>
TOTAL FUNDS	<u>138,780</u>	<u>130,427</u>	<u>269,207</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,419	(116,027)	42,392
Restricted funds			
Rent fund	3,000	(3,000)	-
Hub development fund	93,055	(5,000)	88,055
Sound system fund	-	(20)	(20)
	<u>96,055</u>	<u>(8,020)</u>	<u>88,035</u>
TOTAL FUNDS	<u>254,474</u>	<u>(124,047)</u>	<u>130,427</u>

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

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	130,120	54,328	184,448
Restricted funds			
Hub development fund	-	78,152	78,152
Sound system fund	500	(34)	466
Double glazing fund	8,160	-	8,160
	<u>8,660</u>	<u>78,118</u>	<u>86,778</u>
TOTAL FUNDS	<u>138,780</u>	<u>132,446</u>	<u>271,226</u>

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

10. 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 £
Unrestricted funds			
General fund	291,317	(236,989)	54,328
Restricted funds			
Rent fund	3,000	(3,000)	-
Hub development fund	98,152	(20,000)	78,152
Sound system fund	1	(35)	(34)
Climbing equipment	4,750	(4,750)	-
	<u>105,903</u>	<u>(27,785)</u>	<u>78,118</u>
TOTAL FUNDS	<u><u>397,220</u></u>	<u><u>(264,774)</u></u>	<u><u>132,446</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Cleobury Community Hub

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,990	63,083
Gift aid	7,298	7,124
Grants	39,250	135,000
	85,538	205,207
Other trading activities		
Cleobury Mortimer school	3,965	5,378
Primary purpose trading	49,003	42,483
	52,968	47,861
Investment income		
Solar generation	2,772	-
Deposit account interest	1,468	1,406
	4,240	1,406
Total incoming resources	142,746	254,474
EXPENDITURE		
Raising donations and legacies		
Other operating leases	-	3,000
Insurance	2,825	216
Light and heat	4,424	4,246
Telephone and internet	610	670
Software and stationery	915	1,315
Sundries	247	365
Fundraising costs	8,234	4,775
Plant and machinery	178	238
Computer equipment	1,049	948
	18,482	15,773
Other trading activities		
Purchases	27,167	20,396
Wages	80,694	75,564
Social security	1,660	793
Pensions	4,035	3,702
Administrative expenses	6,679	6,815
Maintenance charges	2,010	1,004
	122,245	108,274
Total resources expended	140,727	124,047
Net income	2,019	130,427

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE019440 (England and Wales)
REGISTERED CHARITY NUMBER: 1186142

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Cleobury Community Hub

Mitis Accountancy Ltd
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Cleobury Community Hub

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Cleobury Community Hub (Registered number: CE019440)

**Report of the Trustees
for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cleobury Community Hub is a charitable incorporated organisation (CIO), a corporate body defined by the Charities Act 2011. It is controlled and governed by its Constitution

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE019440 (England and Wales)

Registered Charity number

1186142

Registered office

1 Lower Street
Cleobury Mortimer
Kidderminster
Shropshire
DY14 8BN

Trustees

N Davis
L Lambert (resigned 18/3/24)
M Melliush
A J Greaves (appointed 18/3/24)
T Higginson (appointed 18/3/24)
K Bill (appointed 18/3/24)
A Guest (appointed 8/5/24)

Independent Examiner

Simon Dryden FCCA
Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Approved by order of the board of trustees on 19 March 2025 and signed on its behalf by:

A Guest - Trustee

**Independent Examiner's Report to the Trustees of
Cleobury Community Hub (Registered number: CE019440)**

Independent examiner's report to the trustees of Cleobury Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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.

Simon Dryden FCCA
The Association of Chartered Certified Accountants

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

19 March 2025

Cleobury Community Hub

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		109,152	96,055	205,207	123,874
Other trading activities	2	47,861	-	47,861	49,022
Investment income	3	1,406	-	1,406	225
Total		<u>158,419</u>	<u>96,055</u>	<u>254,474</u>	<u>173,121</u>
EXPENDITURE ON					
Raising funds		116,027	8,020	124,047	131,753
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		42,392	88,035	130,427	41,368
RECONCILIATION OF FUNDS					
Total funds brought forward		130,120	8,660	138,780	97,412
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>172,512</u></u>	<u><u>96,695</u></u>	<u><u>269,207</u></u>	<u><u>138,780</u></u>

The notes form part of these financial statements

Cleobury Community Hub (Registered number: CE019440)

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	81,401	93,986	175,387	2,783
CURRENT ASSETS					
Debtors	8	5,858	-	5,858	7,167
Cash at bank		92,870	2,709	95,579	131,852
		<u>98,728</u>	<u>2,709</u>	<u>101,437</u>	<u>139,019</u>
CREDITORS					
Amounts falling due within one year	9	(7,617)	-	(7,617)	(3,022)
NET CURRENT ASSETS		<u>91,111</u>	<u>2,709</u>	<u>93,820</u>	<u>135,997</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,512</u>	<u>96,695</u>	<u>269,207</u>	<u>138,780</u>
NET ASSETS		<u>172,512</u>	<u>96,695</u>	<u>269,207</u>	<u>138,780</u>
FUNDS	10				
Unrestricted funds				172,512	130,120
Restricted funds				96,695	8,660
TOTAL FUNDS				<u>269,207</u>	<u>138,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2025 and were signed on its behalf by:

A Guest - Trustee

Cleobury Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2024

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' and the Companies Act 2006. 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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Cleobury Mortimer school	5,378	4,408
Primary purpose trading	42,483	44,614
	<u>47,861</u>	<u>49,022</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,406	225
	<u>1,406</u>	<u>225</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,185	928
Other operating leases	3,000	6,000
	<u>4,185</u>	<u>6,928</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,620	17,254	123,874
Other trading activities	49,022	-	49,022
Investment income	225	-	225
Total	<u>155,867</u>	<u>17,254</u>	<u>173,121</u>
EXPENDITURE ON			
Raising funds	123,159	8,594	131,753
NET INCOME	<u>32,708</u>	<u>8,660</u>	<u>41,368</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	97,412	-	97,412
TOTAL FUNDS CARRIED FORWARD	<u>130,120</u>	<u>8,660</u>	<u>138,780</u>

7. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2024	-	474	3,237	3,711
Additions	<u>172,642</u>	<u>593</u>	<u>554</u>	<u>173,789</u>
At 31 December 2024	<u>172,642</u>	<u>1,067</u>	<u>3,791</u>	<u>177,500</u>
DEPRECIATION				
At 1 January 2024	-	119	809	928
Charge for year	<u>-</u>	<u>237</u>	<u>948</u>	<u>1,185</u>
At 31 December 2024	<u>-</u>	<u>356</u>	<u>1,757</u>	<u>2,113</u>
NET BOOK VALUE				
At 31 December 2024	<u>172,642</u>	<u>711</u>	<u>2,034</u>	<u>175,387</u>
At 31 December 2023	<u>-</u>	<u>355</u>	<u>2,428</u>	<u>2,783</u>

Included in cost or valuation of land and buildings is freehold land of £172,641 which is not depreciated.

Within land and buildings is a restricted grant from The National Lottery of £75,000. This grant has a restriction of 5 years from 31 August 2024 and as such is being released to the general fund under a straight line basis for the duration of the restriction.

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	278	-
Accrued income	1,416	4,173
Prepayments	4,164	2,994
	<u>5,858</u>	<u>7,167</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	4,153	-
Social security and other taxes	2,897	-
Pension creditor	567	480
Accrued expenses	-	2,542
	<u>7,617</u>	<u>3,022</u>

10. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	130,120	42,392	172,512
Restricted funds			
Hub development fund	-	88,055	88,055
Sound system fund	500	(20)	480
Double glazing fund	8,160	-	8,160
	<u>8,660</u>	<u>88,035</u>	<u>96,695</u>
TOTAL FUNDS	<u>138,780</u>	<u>130,427</u>	<u>269,207</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,419	(116,027)	42,392
Restricted funds			
Rent fund	3,000	(3,000)	-
Hub development fund	93,055	(5,000)	88,055
Sound system fund	-	(20)	(20)
	<u>96,055</u>	<u>(8,020)</u>	<u>88,035</u>
TOTAL FUNDS	<u>254,474</u>	<u>(124,047)</u>	<u>130,427</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	97,412	32,708	130,120
Restricted funds			
Sound system fund	-	500	500
Double glazing fund	-	8,160	8,160
	<u>-</u>	<u>8,660</u>	<u>8,660</u>
TOTAL FUNDS	<u>97,412</u>	<u>41,368</u>	<u>138,780</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,867	(123,159)	32,708
Restricted funds			
Rent fund	6,000	(6,000)	-
Hub development fund	2,594	(2,594)	-
Sound system fund	500	-	500
Double glazing fund	8,160	-	8,160
	<u>17,254</u>	<u>(8,594)</u>	<u>8,660</u>
TOTAL FUNDS	<u><u>173,121</u></u>	<u><u>(131,753)</u></u>	<u><u>41,368</u></u>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	97,412	75,100	172,512
Restricted funds			
Hub development fund	-	88,055	88,055
Sound system fund	-	480	480
Double glazing fund	-	8,160	8,160
	<u>-</u>	<u>96,695</u>	<u>96,695</u>
TOTAL FUNDS	<u><u>97,412</u></u>	<u><u>171,795</u></u>	<u><u>269,207</u></u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

10. 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 £
Unrestricted funds			
General fund	314,286	(239,186)	75,100
Restricted funds			
Rent fund	9,000	(9,000)	-
Hub development fund	95,649	(7,594)	88,055
Sound system fund	500	(20)	480
Double glazing fund	8,160	-	8,160
	<u>113,309</u>	<u>(16,614)</u>	<u>96,695</u>
TOTAL FUNDS	<u><u>427,595</u></u>	<u><u>(255,800)</u></u>	<u><u>171,795</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Cleobury Community Hub

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,083	45,732
Gift aid	7,124	7,142
Grants	135,000	71,000
	205,207	123,874
Other trading activities		
Cleobury Mortimer school	5,378	4,408
Primary purpose trading	42,483	44,614
	47,861	49,022
Investment income		
Deposit account interest	1,406	225
Total incoming resources	254,474	173,121
EXPENDITURE		
Raising donations and legacies		
Other operating leases	3,000	6,000
Insurance	216	2,126
Light and heat	4,246	3,231
Telephone and internet	670	1,083
Software and stationery	1,315	2,406
Sundries	365	50
Fundraising costs	4,775	-
Plant and machinery	238	119
Computer equipment	948	809
	15,773	15,824
Other trading activities		
Purchases	20,396	19,538
Wages	75,564	78,284
Social security	793	1,369
Pensions	3,702	3,916
Administrative expenses	6,815	10,186
Maintenance charges	1,004	2,636
	108,274	115,929
Total resources expended		
	124,047	131,753
Net income		
	130,427	41,368

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE019440 (England and Wales)
REGISTERED CHARITY NUMBER: 1186142

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Cleobury Community Hub

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

Cleobury Community Hub

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Detailed Statement of Financial Activities	13

Cleobury Community Hub (Registered number: CE019440)

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cleobury Community Hub is a charitable incorporated organisation (CIO), a corporate body defined by the Charities Act 2011. It is controlled and governed by its Constitution

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE019440 (England and Wales)

Registered Charity number

1186142

Registered office

1 Lower Street
Cleobury Mortimer
Kidderminster
Shropshire
DY14 8BN

Trustees

Rev W Buck (resigned 27/7/23)
Mrs L Castledine (resigned 7/12/23)
N Davis
S Harris (resigned 7/12/23)
Mrs S Hill (resigned 21/6/23)
R Kippin (resigned 2/5/23)
Mrs L Lambert (appointed 2/3/23) (resigned 18/3/24)
M Melliush (appointed 17/9/23)
J Greaves (appointed 18/3/24)
T Higginson (appointed 18/3/24)
Ms K Bill (appointed 18/3/24)
A Guest (appointed 8/5/24)

Independent Examiner

Simon Dryden FCCA
Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

CHANGE OF NAME

The charitable company passed a special resolution on 31 July 2023 changing its name from St Mary's Youth Project to Cleobury Community Hub.

Cleobury Community Hub (Registered number: CE019440)

**Report of the Trustees
for the Year Ended 31 December 2023**

After many years as St Mary's Youth Project, in July 2023 we became Cleobury Community Hub, reflecting the work that goes on for ALL of the community. With this change came the opportunity to enhance our governance structure, including a small Board of Trustees to support the management team and a growing number of volunteers. We see 2023 as a very successful year. Thanks to the fantastic support we receive from individual donors who give regularly, local trusts and national grants, we added over £40,000 to our reserves in preparation for the next stage of our development plan. This should see us purchase our premises, the former Methodist Church and Hall, in mid-2024 and we already have structural designs and plans to develop the site and greatly increase the offering to our Community.

Approved by order of the board of trustees on 20 May 2024 and signed on its behalf by:

A Guest - Trustee

**Independent Examiner's Report to the Trustees of
Cleobury Community Hub (Registered number: CE019440)**

Independent examiner's report to the trustees of Cleobury Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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.

Simon Dryden FCCA
The Association of Chartered Certified Accountants

Mitis Accountancy Ltd
1 Clerkenleap Cottages
Bath Road
Broomhall
Worcester
Worcestershire
WR5 3HR

20 May 2024

Cleobury Community Hub

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106,620	17,254	123,874	97,228
Other trading activities	2	49,022	-	49,022	45,262
Investment income	3	225	-	225	67
Total		<u>155,867</u>	<u>17,254</u>	<u>173,121</u>	<u>142,557</u>
EXPENDITURE ON					
Raising funds		123,159	8,594	131,753	112,557
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		32,708	8,660	41,368	30,000
RECONCILIATION OF FUNDS					
Total funds brought forward		97,412	-	97,412	67,412
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>130,120</u></u>	<u><u>8,660</u></u>	<u><u>138,780</u></u>	<u><u>97,412</u></u>

The notes form part of these financial statements

Cleobury Community Hub (Registered number: CE019440)

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	2,783	-	2,783	-
CURRENT ASSETS					
Debtors	8	7,167	-	7,167	-
Cash at bank		123,192	8,660	131,852	97,412
		<u>130,359</u>	<u>8,660</u>	<u>139,019</u>	<u>97,412</u>
CREDITORS					
Amounts falling due within one year	9	(3,022)	-	(3,022)	-
NET CURRENT ASSETS		<u>127,337</u>	<u>8,660</u>	<u>135,997</u>	<u>97,412</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,120</u>	<u>8,660</u>	<u>138,780</u>	<u>97,412</u>
NET ASSETS		<u>130,120</u>	<u>8,660</u>	<u>138,780</u>	<u>97,412</u>
FUNDS	10				
Unrestricted funds				130,120	97,412
Restricted funds				8,660	-
TOTAL FUNDS				<u>138,780</u>	<u>97,412</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2024 and were signed on its behalf by:

A Guest - Trustee

Cleobury Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2023

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' and the Companies Act 2006. 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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Cleobury Mortimer school	4,408	2,369
Primary purpose trading	44,614	42,893
	<u>49,022</u>	<u>45,262</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	225	67
	<u>225</u>	<u>67</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	928	-
Other operating leases	6,000	6,000
	<u>6,928</u>	<u>6,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,571	6,657	97,228
Other trading activities	45,262	-	45,262
Investment income	67	-	67
Total	<u>135,900</u>	<u>6,657</u>	<u>142,557</u>
EXPENDITURE ON			
Raising funds	105,900	6,657	112,557
NET INCOME	<u>30,000</u>	<u>-</u>	<u>30,000</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	67,412	-	67,412
TOTAL FUNDS CARRIED FORWARD	97,412	-	97,412

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
Additions	474	3,237	3,711
DEPRECIATION			
Charge for year	119	809	928
NET BOOK VALUE			
At 31 December 2023	355	2,428	2,783
At 31 December 2022	-	-	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued income	4,173	-
Prepayments	2,994	-
	7,167	-

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Pension creditor	481	-
Accrued expenses	2,541	-
	<u>3,022</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	97,412	32,708	130,120
Restricted funds			
Sound system fund	-	500	500
Double glazing fund	-	8,160	8,160
	<u>-</u>	<u>8,660</u>	<u>8,660</u>
TOTAL FUNDS	<u>97,412</u>	<u>41,368</u>	<u>138,780</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	155,867	(123,159)	32,708
Restricted funds			
Rent fund	6,000	(6,000)	-
Hub development fund	2,594	(2,594)	-
Sound system fund	500	-	500
Double glazing fund	8,160	-	8,160
	<u>17,254</u>	<u>(8,594)</u>	<u>8,660</u>
TOTAL FUNDS	<u>173,121</u>	<u>(131,753)</u>	<u>41,368</u>

Cleobury Community Hub

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	67,412	30,000	97,412
TOTAL FUNDS	<u>67,412</u>	<u>30,000</u>	<u>97,412</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,900	(105,900)	30,000
Restricted funds			
Rent fund	6,000	(6,000)	-
Ukraine fund	657	(657)	-
	<u>6,657</u>	<u>(6,657)</u>	<u>-</u>
TOTAL FUNDS	<u>142,557</u>	<u>(112,557)</u>	<u>30,000</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	67,412	62,708	130,120
Restricted funds			
Sound system fund	-	500	500
Double glazing fund	-	8,160	8,160
	<u>-</u>	<u>8,660</u>	<u>8,660</u>
TOTAL FUNDS	<u>67,412</u>	<u>71,368</u>	<u>138,780</u>

Cleobury Community Hub

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

10. 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 £
Unrestricted funds			
General fund	291,767	(229,059)	62,708
Restricted funds			
Rent fund	12,000	(12,000)	-
Ukraine fund	657	(657)	-
Hub development fund	2,594	(2,594)	-
Sound system fund	500	-	500
Double glazing fund	8,160	-	8,160
	<u>23,911</u>	<u>(15,251)</u>	<u>8,660</u>
TOTAL FUNDS	<u><u>315,678</u></u>	<u><u>(244,310)</u></u>	<u><u>71,368</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Cleobury Community Hub

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,732	34,909
Gift aid	7,142	5,235
Grants	71,000	57,084
	123,874	97,228
Other trading activities		
Cleobury Mortimer school	4,408	2,369
Primary purpose trading	44,614	42,893
	49,022	45,262
Investment income		
Deposit account interest	225	67
Total incoming resources	173,121	142,557
EXPENDITURE		
Raising donations and legacies		
Other operating leases	6,000	6,000
Insurance	2,126	1,016
Light and heat	3,231	2,615
Telephone and internet	1,083	762
Software and stationery	2,406	428
Sundries	50	1,541
Plant and machinery	119	-
Computer equipment	809	-
	15,824	12,362
Other trading activities		
Purchases	19,538	15,485
Wages	78,284	60,295
Social security	1,369	9,117
Pensions	3,916	5,774
Administrative expenses	10,186	5,739
Maintenance charges	2,636	3,785
	115,929	100,195
Total resources expended	131,753	112,557
Net income	41,368	30,000

This page does not form part of the statutory financial statements

Accounts

St Mary's Youth Project

REPORT TO THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2022

The Management Committee presents its report and the financial statements of the Project for the year ended 31 December 2022.

Principal address

Cleobury Mortimer Church Office
The Market Hall
Church Street
Cleobury Mortimer
Shropshire , DY14 8BX

Trustees

Rev W A Buck (Chairman)
Mrs L Castledine
Mr N Davis
Mr S Harris
Mrs S Hill
Mr R C Kippin

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Until 3 November 2019 the St Mary's Youth Project was an integral part of the St Mary's Cleobury Mortimer Parochial Church Council (St Mary's PCC). From 4 November 2019 the Project became an independent charity in the form of a Charitable Incorporated Organisation, governed by a Constitution dated 9 May 2019. The Constitution defines the Project's objectives, its rules of operation and the appointment of its Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

The Project has charitable status as a Charitable Incorporated Organisation. Its charity number is 1186142.

TREASURER

Mr R C Kippin
The Old Telephone Exchange
The Hurst
Cleobury Mortimer
Shropshire, DY14 8EG

ON BEHALF OF THE MANAGEMENT COMMITTEE

.....
Rev W A Buck – Chairman

Date

ST MARY'S YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds	2021 Total funds £
	Notes				
Incoming resources					
Income from individuals	2	28775	657	29432	21186
Income from organisations		61780	6000	67780	38678
Earned income	3	2119		2119	2875
Income from members		42898		42898	26954
Other income	4	332		332	1654
Total incoming resources		135904	6657	142561	91347
Resources expended					
Employment costs	5	77394		77394	50330
Administration & development costs		8749		8749	28145
Activities costs		19762		19762	11415
Other costs	6		6657	6657	6000
Total resources expended		105905	6657	112562	95890
Net incoming/(outgoing) resources		30000	0	30000	-4543
Reconciliation of funds					
Total funds brought forward		67412	0	67412	71955
Total funds carried forward		97412	0	97412	67412

The notes form part of these financial statements.

ST MARY'S YOUTH PROJECT

BALANCE SHEET AS AT 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	Total funds	2021 Total funds
	Notes				
Current assets					
Cash at bank and in hand	7	97412	0	97412	67412

The notes form part of these financial statements.

ST MARY'S YOUTH PROJECT

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

1 ACCOUNTING POLICIES

Accounting conventions

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when they are received by the Charity.

Resources expended

Expenditure is accounted for when expended, and has been classified under headings that aggregate all costs 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

These are depreciated in full in the year of purchase.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can be used only 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.

Pension costs and other post-retirement benefits

The Project operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

	2022	2021
2 INCOME FROM INDIVIDUALS		
Donations received	24198	17562
Gift Aid reclaimed on eligible donations	5234	3624
	<u>29432</u>	<u>21186</u>
3 EARNED INCOME		
Cleobury Mortimer Primary School	1369	1279
Other	750	1596
	<u>2119</u>	<u>2875</u>
4 OTHER INCOME		
Job retention scheme furlough payments		1108
Sale of capital equipment	250	500
Investment income (Virgin Money)	67	34
Other	15	12
	<u>332</u>	<u>1654</u>
5 EMPLOYMENT COSTS		
Salaries	69592	45113
Pension costs	5774	3584
Expenses	1249	1474
Training	779	159
	<u>77394</u>	<u>50330</u>

6 OTHER COSTS

	2022	2021
Methodist Circuit	6000	6000
Ukraine appeal	<u>657</u>	<u> </u>
	<u><u>6657</u></u>	<u><u>6000</u></u>

Methodist Circuit: rental of the Methodist Church premises, matched by an equal grant from them to the Project.

Ukraine appeal: donation to the appeal from contributions from members.

7 CASH IN HAND

	2022	2021
Bank current account - Unity Trust	34183	17999
Bank current account - Lloyds	37646	23897
Charity deposit account - Virgin Money	25583	25516
	<u>97412</u>	<u>67412</u>

8 TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or other benefits or expenses were paid to any member of the Management Committee for the year ended 31 December 2022, nor for the previous year.

ST MARY'S YOUTH PROJECT

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

After the operational difficulties of 2020 and 2021 caused by the pandemic, it is pleasing to report a more successful year in 2022. With the lifting of restrictions, activity in the Community Hub has increased significantly, and the new facilities installed in the last two years have been well used. As a result, income from members increased from £27,000 to £43,000. Income from our generous personal donors increased from £21,000 to £30,000, and with grants secured in 2021 income from organisations rose by over 80%. There has been a reduction in the small amount of income earned from premises hire, and from work in schools, and in miscellaneous income. Despite this, our overall unrestricted income of £136,000 is 60% higher than the corresponding figure in 2021.

With increased activity, costs have risen proportionately. Staff numbers have again increased during the year and now comprise two full-time and one part-time staff on permanent contracts, and one part-time staff member on a temporary contract. Activity costs have risen proportionately, and at £20,000 represent just under 50% of the income from members.

Overall, the Project posted a surplus of £30,000, increasing total unrestricted funds to £90,000, of which £25,000 are designated as reserves. No capital was transferred to or from reserves during the year. The trustees aim to hold liquid assets, including reserves, of between three and six months' unrestricted turnover. Our current unrestricted assets represent around nine months' turnover, but the trustees feel that it is prudent to hold a strong capital base. This has allowed the Project to operate and develop satisfactorily during the last two years of uncertainty, and will act as a springboard for anticipated future developments.

The trustees met six times during the year. There have been no changes to the trustee body during the year.

Independent examiner's report to the trustees of St Mary's Youth Project

I report on the accounts of the Trust for the year ended 31 December 2022, set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

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

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Graham M Bradshaw BSc(Econ) ACA

London

Accounts

St Mary's Youth Project

REPORT TO THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 DECEMBER 2021

The Management Committee presents its report and the financial statements of the Project for the year ended 31 December 2021.

Principal address

Cleobury Mortimer Church Office
The Market Hall
Church Street
Cleobury Mortimer
Shropshire , DY14 8BX

Trustees

Rev W A Buck (Chairman)
Mrs J Brown (until 4 March)
Mr R Brown (until 4 March)
Mrs L Castledine
Mr N Davis (from 6 May)
Mr S Harris (from 6 May)
Mrs S Hill
Mr R C Kippin
Mr J Sheffield (until 4 March)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Until 3 November 2019 the St Mary's Youth Project was an integral part of the St Mary's Cleobury Mortimer Parochial Church Council (St Mary's PCC). From 4 November 2019 the Project became an independent charity in the form of a Charitable Incorporated Organisation, governed by a Constitution dated 9 May 2019. The Constitution defines the Project's objectives, its rules of operation and the appointment of its Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

The Project has charitable status as a Charitable Incorporated Organisation. Its charity number is 1186142.

TREASURER

Mr R C Kippin
The Old Telephone Exchange
The Hurst
Cleobury Mortimer
Shropshire, DY14 8EG

ON BEHALF OF THE MANAGEMENT COMMITTEE

.....
Rev W A Buck – Chairman

Date

ST MARY'S YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds	2020 Total funds £
	Notes				
Incoming resources					
Income from individuals	2	20537	649	21186	18205
Income from organisations		32678	6000	38678	73086
Earned income	3	2875		2875	2235
Income from members		26954		26954	10195
Other income	4	1654		1654	1109
Total incoming resources		84698	6649	91347	104830
Resources expended					
Employment costs	5	47905	2425	50330	36279
Administration & development costs		2335	25810	28145	20775
Activities costs		11415		11415	8654
Other costs	6		6000	6000	7800
Total resources expended		61655	34235	95890	73508
Net incoming/(outgoing) resources		23043	-27586	-4543	31322
Reconciliation of funds					
Total funds brought forward		44369	27586	71955	40633
Total funds carried forward		67412	0	67412	71955

The notes form part of these financial statements.

ST MARY'S YOUTH PROJECT

BALANCE SHEET AS AT 31 DECEMBER 2021

		Unrestricted	Restricted	Total	2020
		funds	funds	funds	Total
	Notes	£	£		funds
Current assets					
Cash at bank and in hand	7	67412	0	67412	71955

The notes form part of these financial statements.

ST MARY'S YOUTH PROJECT

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

1 ACCOUNTING POLICIES

Accounting conventions

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when they are received by the Charity.

Resources expended

Expenditure is accounted for when expended, and has been classified under headings that aggregate all costs 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

These are depreciated in full in the year of purchase.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can be used only 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.

Pension costs and other post-retirement benefits

The Project operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

	2021	2020
2 INCOME FROM INDIVIDUALS		
Donations received	17562	14910
Gift Aid reclaimed on eligible donations	3624	3294
	<u>21186</u>	<u>18204</u>
3 EARNED INCOME		
Cleobury Mortimer Primary School	1279	1339
GKY Dance	500	851
Other	1096	45
	<u>2875</u>	<u>2235</u>
4 OTHER INCOME		
Job retention scheme furlough payments	1108	984
Sale of capital equipment	500	0
Investment income (Virgin Money)	34	125
Other	12	0
	<u>1654</u>	<u>1109</u>
5 EMPLOYMENT COSTS		
Salaries	45113	32641
Pension costs	3584	2783
Expenses	1474	855
Training	159	0
	<u>50330</u>	<u>36279</u>

6 OTHER COSTS

	2021	2020
Methodist Circuit	6000	7500
	<u>6000</u>	<u>7500</u>

Methodist Circuit: rental of the Methodist Church premises, matched by an equal grant from them to the Project. The expenditure in 2020 includes the instalment due in December 2019 which was delayed until January.

7 CASH IN HAND

	2021	2020
Bank current account - Unity Trust	17999	39187
Bank current account - Lloyds	23897	7285
Charity deposit account - Virgin Money	25516	25483
	<u>67412</u>	<u>71955</u>

8 TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or other benefits or expenses were paid to any member of the Management Committee for the year ended 31 December 2021, nor for the previous year.

ST MARY'S YOUTH PROJECT

FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The challenging operating conditions which defined 2020 have continued through a large part of 2021. The Project's activities have been interrupted during lockdowns, and it has been hard at times to sustain momentum. Despite these difficulties, the further developments in the Community Hub referred to in last year's report were successfully completed, and the second half of the year saw increased community activity. As a result, income from members has increased from just over £10000 to nearly £27000. Income from individuals and earned income have both increased satisfactorily. The decrease in income from organisations reflects the fact that in 2020 we had many corporate grants and donations towards the developments referred to above. In 2021 we have secured further continuing grants to fund normal running costs.

Employment costs were higher than in 2020 because of increased staff numbers. Activities costs were also higher than last year, reflecting the increased activity, though costs have risen much less sharply than associated income. The substantially higher administration and development costs are wholly related to the Community Hub developments referred to above, which were funded from money raised in 2020.

Overall, the Project posted a loss of £4500. All the Restricted funds of £27500 raised in previous years for the community hub developments were spent, but total unrestricted funds increased from £44000 to £67000. £25000 of these funds are designated as reserves. No capital was transferred to or from reserves during the year. The trustees aim to hold liquid assets, including reserves, of between three and six months' unrestricted turnover. Our current unrestricted assets represent around nine months' unrestricted turnover, but the Trustees feel that it is prudent to maintain a strong capital base during the current operational uncertainty. The capital position has enabled the Project to operate successfully during the difficult operating conditions, which may continue in 2022.

The trustees have met six times during the year. In March we said goodbye to Roger and Jayne Brown, moving to Devon, and to Jon Sheffield, all of whom had served as trustees with distinction for some years. In their places we welcomed Simon Harris and Nick Davis. Simon's career has been in international banking, and Nick is a local businessman. Both will bring additional skills and experience to the trustee body.

Independent examiner's report to the trustees of St Mary's Youth Project

I report on the accounts of the Trust for the year ended 31 December 2021, set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

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

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Graham M Bradshaw BSc(Econ) ACA

London,