

The Heap Parkinson Homes
Unaudited Financial Statements
31 March 2021

Windle & Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Heap Parkinson Homes

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

The Heap Parkinson Homes

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name The Heap Parkinson Homes

Charity registration number 220129

Principal office Skipton Town Council
Town Hall
High Street
Skipton
North Yorkshire, BD23 1FD

The trustees

Mr J Dawson
Mr R G Heseltine
Mr E Jaquin
Mrs K McIntyre
Mr G Bell
M A Hickman
Mr P Madeley
Mr T Barrett
Mrs S Bentley
Mr A Solloway
Mrs R Mahmood
Mr R Judge
Mr D Shaw
Mr D Painter
Mr W Feather
Mrs C Nash

Clerk to the trustees Mrs L Close

Independent examiner Steven Briggs FCA
Windle & Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Heap Parkinson Homes

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Heap Parkinson Homes was registered in 1963 and is currently constituted under its most recent Trust Deed, dated in 2001.

It oversees the running of land and associated alms houses, bequeathed to the Skipton Urban District Council (and subsequently transferred to Skipton Town Council on local government reorganisation in 1974) by the late Mr Jane Parkinson in her will dated 7th December 1907.

The original six alms houses were subsequently increased, through a series of improvements and alterations - and now number eleven.

The Trustees to the Charity comprise the sixteen currently elected Members of Skipton Town Council acting as individuals and not in a corporate capacity.

A nominated Management Committee of Trustees manages the estate under delegated authority, with administrative support provided by Officers of Skipton Town Council. The Chief Officer of the Town Council acts as Clerk to the Trustees.

The administrative costs associated with the support provided by the Town Council is recharged to the Charity.

Objectives and activities

The Charity's main object and its principal activity remains as the provision and maintenance of social housing for residents in the Skipton area, over the age of 55. The Trust has, traditionally, and in line with the original bequest, given preference to spinsters and widows - although this has been relaxed in recent years to take into account changes in the overall demand for the properties.

Achievements and performance

Skipton Town Council Estate Supervisor, with Council backing, took on responsibility for the project managing the renovations.

The programme of refurbishment commenced in September 2018. The schedule of work involves overall improvements to the fabric of the building to address matters such as water ingress and damp and to provide more cost-effective and reliable forms of heating and hot water. The first three properties were completed in March 2019.

During the period covered by this report, there was some impact on the timescales for the further refurbishment of properties due to the impact of the COVID-19 Pandemic. However work recommenced in January 2021, with all but one property due for completion in summer 2021.

Financial review

Rent collection remains at a 100% collection rate.

Generally, a surplus is generated in each operating month after any general maintenance or operational costs have been taken into account. The surplus funds, together with those accumulated in previous years and generated via the receipt of further bequests or donations, continue to be invested to maximise the return without risk.

These investments are now being drawn down and used towards the redevelopment of the properties and funds can generally be accessed at short notice when required.

The Heap Parkinson Homes

Trustees' Annual Report *(continued)*

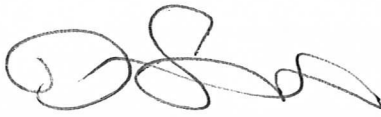
Year ended 31 March 2021

Plans for future periods

The redevelopment of the properties was expected to be completed by late spring 2020, but the COVID 19 Pandemic has impacted this time frame. As this is a phased approach, current residents have been able to move into refurbished properties. New tenants will be sort for properties that are due to be completed in Summer 2021.

The trustees' annual report was approved on 16 September 2021 and signed on behalf of the board of trustees by:

Mr D Shaw
Trustee

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

The Heap Parkinson Homes

Independent Examiner's Report to the Trustees of The Heap Parkinson Homes

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Heap Parkinson Homes ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Steven Briggs FCA
Independent Examiner

Windle & Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Heap Parkinson Homes

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Charitable activities	4	32,938	32,938	22,585
Investment income	5	18	18	807
Other income	6	945	945	1,235
Total income		<u>33,901</u>	<u>33,901</u>	<u>24,627</u>
Expenditure				
Expenditure on charitable activities	7,8	15,212	15,212	13,841
Total expenditure		<u>15,212</u>	<u>15,212</u>	<u>13,841</u>
Net income		<u>18,689</u>	<u>18,689</u>	<u>10,786</u>
Other recognised gains and losses				
Other gains/(losses) on investments		6,306	6,306	(123)
Net movement in funds		24,995	24,995	10,663
Reconciliation of funds				
Total funds brought forward		733,954	733,954	723,291
Total funds carried forward		<u>758,949</u>	<u>758,949</u>	<u>733,954</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

The Heap Parkinson Homes

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	13		713,586	663,639
Investments	14		34,137	26,831
			<u>747,723</u>	<u>690,470</u>
Current assets				
Debtors	15	–		212
Cash at bank and in hand		37,369		60,689
		<u>37,369</u>		<u>60,901</u>
Creditors: amounts falling due within one year	16	<u>2,794</u>		<u>17,417</u>
Net current assets			<u>34,575</u>	<u>43,484</u>
Total assets less current liabilities			<u>782,298</u>	<u>733,954</u>
Creditors: amounts falling due after more than one year	17		<u>23,349</u>	<u>–</u>
Net assets			<u>758,949</u>	<u>733,954</u>
Funds of the charity				
Unrestricted funds			<u>758,949</u>	<u>733,954</u>
Total charity funds	18		<u>758,949</u>	<u>733,954</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 September 2021, and are signed on behalf of the board by:



Mr D Shaw
Trustee

The notes on pages 7 to 14 form part of these financial statements.

The Heap Parkinson Homes
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Skipton Town Council, Town Hall, High Street, Skipton, BD23 1FD.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

All fixed assets are initially recorded at cost.

Investments

Listed investments are measured at fair value at the year end with any changes in fair value being recognised in Statement of Financial Activities during the year.

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

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

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

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Rental income	<u>32,938</u>	<u>32,938</u>	<u>22,585</u>	<u>22,585</u>

5. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest received	<u>18</u>	<u>18</u>	<u>807</u>	<u>807</u>

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Rates refund	—	—	1,071	1,071
Power refund	945	945	164	164
	<u>945</u>	<u>945</u>	<u>1,235</u>	<u>1,235</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable activities	13,525	13,525	8,796	8,796
Support costs	1,687	1,687	5,045	5,045
	<u>15,212</u>	<u>15,212</u>	<u>13,841</u>	<u>13,841</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activities	13,525	—	13,525	8,796
Governance costs	—	1,687	1,687	5,045
	<u>13,525</u>	<u>1,687</u>	<u>15,212</u>	<u>13,841</u>

9. Analysis of support costs

	Charitable activities	Total 2021	Total 2020
	£	£	£
Water rates	1,308	1,308	1,513
Rates	3,925	3,925	2,957
Light & heat	1,824	1,824	2,064
General repairs	1,483	1,483	359
Insurance	936	936	900
Loan arrangement fee	3,500	3,500	—
Garden expenses	—	—	536
Rent refund	499	499	299
General expenses	50	50	139
Advertising	—	—	29
	<u>13,525</u>	<u>13,525</u>	<u>8,796</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>558</u>	<u>546</u>

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
	—	—
	<u>—</u>	<u>—</u>

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

13. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2020	663,639
Additions	49,947
At 31 March 2021	713,586
Depreciation	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	713,586
At 31 March 2020	663,639

14. Investments

	Listed investments £
Cost or valuation	
At 1 April 2020	26,831
Additions	1,000
Fair value movements	6,306
At 31 March 2021	34,137
Impairment	
At 1 April 2020 and 31 March 2021	—
Carrying amount	
At 31 March 2021	34,137
At 31 March 2020	26,831

All investments shown above are held at valuation.

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Investments *(continued)*

Financial assets held at fair value

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss based upon the market value at the year end.

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>—</u>	<u>212</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>2,794</u>	<u>17,417</u>

17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
The Almshouses loan	<u>23,349</u>	<u>—</u>

The Almshouses loan is for up to £70,000 plus £3,500 arrangement fee. The loan is interest free and repayable six months after the last tranche is drawn down.

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Gains and losses £	At 31 March 2021 £
General funds	<u>733,954</u>	<u>33,901</u>	<u>(15,212)</u>	<u>6,306</u>	<u>758,949</u>
	At 1 April 2019 £	Income £	Expenditure £	Gains and losses £	At 31 March 2020 £
General funds	<u>723,291</u>	<u>24,627</u>	<u>(13,841)</u>	<u>(123)</u>	<u>733,954</u>

The Heap Parkinson Homes

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	713,586	713,586
Investments	34,137	34,137
Current assets	37,369	37,369
Creditors less than 1 year	(2,794)	(2,794)
Creditors greater than 1 year	(23,349)	(23,349)
Net assets	758,949	758,949

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	663,639	663,639
Investments	26,831	26,831
Current assets	60,901	60,901
Creditors less than 1 year	(17,417)	(17,417)
Creditors greater than 1 year	—	—
Net assets	733,954	733,954

20. Related parties

During the year Skipton Town Council provided administrative and other maintenance works support to the Charity at a cost of £Nil (2020 £4,650). The council also provided Project Management services at a cost of £704 (2020 £8,920), these costs are included in capital additions to the property. At the year end the amount outstanding was £704 (2020 £5,756). The trustees of the Charity are all elected members of Skipton Town Council and the Clerk to the Trustees is the Chief Officer of Skipton Town Council.

Windle & Bowker Limited
Chartered Accountants & Tax Advisers
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Heap Parkinson Homes
Skipton Town Council
Town Hall
High Street
Skipton
North Yorkshire
BD23 1FD

16th September 2021

Dear Sirs,

During the course of your preparation of the unaudited statutory financial statements for the year ending 31st March 2021, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, (United Kingdom Generally Accepted Accounting Practice (UKGAAP)), that give a true and fair view and for making accurate representations to you as accountants.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your preparation of the financial statements, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain accounting evidence and have provided any additional information that you have requested for the purposes of your preparation of the financial statements.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the accountant and accounted for and disclosed in accordance with the applicable financial reporting framework (United Kingdom Generally Accepted Accounting Practice (UKGAAP)).
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include; shareholders (as a guide with more than 20 per cent of the voting rights), trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions. **(See Appendix 1 – Related Party Transactions).**

7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework (United Kingdom Generally Accepted Accounting Practice (UKGAAP)).
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the company) for trustees, nor to provide guarantees of any kind on behalf of the trustees, except as already disclosed in the financial statements.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the charity.
12. We confirm that there have been no actual or suspected instances of fraud involving management or trustees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, regulators or others.
13. We confirm that, in our opinion, the company is a going concern.
14. We confirm that no restatement of the comparative figures was required.
15. We confirm that no specific representations were made to you.
16. We acknowledge our legal responsibilities regarding disclosure of information to you as accountants and confirm that:
 - so far as each trustee is aware, there is no relevant accounting information of which you as accountants are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant accounting information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and trustees with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your preparation of the financial statements.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'DSV' with a stylized flourish at the end.

Trustee

Appendix 1 - Related Party Transactions

<i>Party</i>	Skipton Town Council	None
<i>Relationship</i>	The Trustees are also elected members of Skipton Town Council. The Clerk to the Trustees is the Chief officer of Skipton Town Council.	
<i>Nature of Transaction</i>	Administration support charges and other maintenance works from Skipton Town Council £Nil Project Management Services from Skipton Town Council £704. Amount due to Skipton Town Council at the yearend £704.	