

The charity's objective is the provision of Grade II Listed, two-bedroom, Almshouse Accommodation in Wilshaw to benefit low-income tenants.

Monthly maintenance contributions were first introduced in 2014 to help fund the cost of all internal and external repairs. This charge will increase on 1st July 2025 from £465 to £525 per month in line with the equivalent fair rent rate.

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and when planning their activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

TEHT successfully collected all maintenance charges during the year and continue to maintain all properties to a good standard.

No major work is planned for the coming year. There will be general maintenance work carried out as and when required to continually improve the properties.

The Eleanor Hirst Trust

Registered Charity no 224048

Annual Report and Financial Statements

Year Ended 26 April 2025

ESTATE OFFICE
GATE 7
MELTHAM MILLS
HOLMFIRTH
HD9 4AR

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Trustees' Annual Report for the year ended 26 April 2025

The Trustees present their annual report together with the financial statements of The Eleanor Hirst Trust for the year ended 26 April 2025.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) (amended 2 February 2016) as detailed in the accounting policies.

Objectives and Activities

The charity's objective is the provision of Grade II Listed, two-bedroom, Almshouse Accommodation in Wilshaw to benefit low-income tenants.

Monthly maintenance contributions were first introduced in 2014 to help fund the cost of all internal and external repairs. This charge increased on 1st July 2024 from £425 to £460 per month nearer the equivalent fair rent rate. The Trustees have communicated to residents that the maintenance charge will be £525 from July 2025.

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and when planning their activities. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and Performance

TEHT successfully collected all maintenance charges during the year and continue to maintain all properties to a good standard. No major work was carried out within the year.

Plans for Future periods

No major work is planned for the coming year. There will be general maintenance work carried out as and when required to continually improve the properties.

The Trust is currently in the process of converting to a Charitable Incorporated Organisation (CIO) subject to approval for the Charity Commission.

Financial Review

During the year maintenance charges of £32,700 were received, along with interest income of £288 generated from a new fixed deposit account opened in the year. Total resources of £14,134 were expended resulting in a net profit of £18,854. Main expenditure in the year was repairs and maintenance required for upkeep of the properties.

At the balance sheet date the total value of investments was £133,694. A further £5,000 was invested on 25 April 2025 and the overall gain was £3,458. The investment is still considered to be the most appropriate strategy to generate capital return for the charity.

At the year end the trusts total net assets were £1,254,934.

Structure, Governance and Management

The charity's governing document is the will dated 12 November 1880 as amended by resolution dated 20 March 2016. The charity is an unincorporated charity registered with the Charities Commission on 9 September 1963 under registration number 224048.

Trustees' Annual Report for the year ended 26 April 2025 (Continued)

The appointment of Trustees is under the control of the Trustees already appointed. No Trustee received any remuneration.

The trust is administered by a management committee consisting of all the trustees, which make all policy and executive decisions relating to the trust. A minimum of two ordinary meetings of the trustees are held per year.

The trustees who held office during the year and to the date of the report were:

Mrs Hilary Livingstone
Mr Daniel Bamforth
Ms Jean Abel
Ms Kate Phillips

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to major risks.

Approval

This report was approved by the Board of Trustees on 22 May 2025 and signed on its behalf by:


Dan Bamforth (May 22, 2025 19:07 GMT+1)

Daniel Bamforth
Chairman

Statement of Trustees' accounting and reporting responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Financial Activities
For the Year ended 26 April 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 £	2024 £
Income from:						
Charitable activities	2	32,700	-	-	32,700	29,880
Investment income - interest		288	-	-	288	0
Total income		32,988	-	-	32,988	29,880
Expenditure on:						
Charitable activities	3	14,134	-	-	14,134	19,574
Other activities	4	-	-	-	-	-
Total expenditure		14,134	-	-	14,134	19,574
Net expenditure before other recognised gains/(losses)		18,854	-	-	18,854	10,306
Gain/(Loss) on revaluation of investment		-	3,458	-	3,458	9,561
Gain/(Loss) on revaluation of buildings		-	-	-	-	390,790
Net (expenditure)/income		-	3,458	-	3,458	400,351
Gross Transfers between funds		-	-	-	-	-
Net Movement in Funds		18,854	3,458	-	22,312	410,657
Total Funds brought forward		55,385	577,237	600,000	1,232,622	821,964
Total funds carried forward	8, 9	74,239	580,695	600,000	1,254,934	1,232,622

The notes on pages 6 to 11 form part of these accounts.

Balance Sheet
As at 26 April 2025

	Note	2025 £	2024 £	
Fixed Assets				
Tangible assets - Almshouses	6	1,097,000	1,097,000	700
Tangible assets - Artwork	6	15,000	15,000	15
Investments	5	113,694	105,236	90
Total Fixed Assets		1,225,694	1,217,236	811
Current Assets				
Cash at bank and in hand		28,220	14,968	9
Debtors/Prepayments		1,020	849	
Total Current Assets		29,240	15,817	10
Creditors (Amounts Falling due within one year)		-	432	
Total assets less current liabilities		1,254,934	1,232,622	821
Creditors (Amounts Falling due after one year)		-	-	
Total net Assets		1,254,934	1,232,622	821
Total funds of the charity				
Unrestricted funds	8, 9	74,239	55,385	45
Restricted funds	8, 9	580,695	577,237	176
Endowment	8, 9	600,000	600,000	600
Total funds	8, 9	1,254,934	1,232,622	821

The notes on pages 6 to 11 form part of these accounts.

Notes to the Accounts for the year ended 26 April 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charitable information

The charity's governing document is the will dated 12 November 1880 as amended by resolution dated 20 March 2016. The charity is an unincorporated charity registered with the Charities Commission on 9 September 1963 under registration number 224048.

The charity's principal office address is Estate Office, Gate 7, Meltham Mills, Holmfirth, HD9 4AR to 26 April 2025.

Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

The principal accounting policies adopted are set out below.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Permanent endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

Notes to the Accounts for the year ended 26 April 2025 (Continued)

Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income represents maintenance charges received together with any interest accrued and is recognised over the period to which it relates.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for inclusive of irrecoverable VAT on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Tangible fixed assets

Tangible fixed assets, which comprise the housing properties and artefacts, are measured at fair value as at 26 April 2025.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings and improvements	2% straight line basis
Artefacts/Artwork	2% straight line basis
Freehold land	Not depreciated

The Trustees consider that the residual value of both the freehold property and artefacts owned by the charity is at least equal to cost, as a result no depreciation has been provided during the year.

Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Notes to the Accounts for the year ended 26 April 2025 (Continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

The Trust does not acquire put options, derivatives, or other complex financial instruments.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Taxation

As a recognised charity, the Eleanor Hirst Trust is exempt from taxation on its surpluses so far as they relate to its charitable objectives. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Notes to the Accounts for the year ended 26 April 2025 (Continued)

2. Income from charitable activity

	2025	2024
	£'s	£'s
Maintenance charges	32,700	29,880
	32,700	29,880

All income in the current and previous financial year was unrestricted.

3. Expenditure on charitable activity

	2025	2024
	£'s	£'s
Insurance	1,428	1,440
Repairs and maintenance	6,913	5,074
Legal and professional	4,057	11,940
IT Software and Equipment	311	158
Marketing	-	-
General	1,425	962
	14,134	19,574

There were no staff employed by the charity (2024 – no staff employed). The Trustees are unpaid and did not receive any benefits or expenses from the charity in the year (2024 - £nil).

4. Income from other activities

	2025	2024
	£'s	£'s
Interest income	288	-
	288	-

Interest income was generated from a fixed term deposit account set up in May 2024.

5. Investments

The trust held an investment in the Vanguard Life Strategy 80% Equity fund. This fund seeks to hold investments that will pay out money and increase in value through a portfolio comprising approximately 80% shares and 20% bonds and other similar fixed income investments. The fund is in line with the agreed attitude to risk of the Trustees (Medium High) and it has a low-cost Ongoing Charge Figure of 0.26%. Over the last 6 years, this fund has consistently outperformed its sector.

The investment is held in a General Investment Account with Nucleus. Nucleus are the lowest cost provider that offer the required functionality. They charge 0.35%. Succession Wealth (was G+E Wealth Management) initially advised on the investment.

In January 2025 BHP Financial Planning were appointed and will review the investment annually for a fee of 0.75%.

Notes to the Accounts for the year ended 26 April 2025 (Continued)

	2025 £'s	2024 £'s
Valuation brought forward	105,236	90,675
Additions at cost	5,000	5,000
Disposal proceeds	-	-
Change in market value	3,458	9,561
Valuation carried forward	113,694	105,236

6. Tangible fixed assets

	2025 Property £'s	2025 Artefacts £'s	2024 Property £'s	2024 Artefacts £'s	2024 Total
Cost brought forward	1,112,000	-	721,210	-	721,210
Additions	-	-	390,790	-	390,790
Disposals	-	-	-	-	-
Cost carried forward	1,112,000	-	1,112,000	-	1,112,000
Depreciation brought forward	-	-	-	-	-
Depreciation charge	-	-	-	-	-
Depreciation on disposals	-	-	-	-	-
Depreciation carried forward	-	-	-	-	-
Book value carried forward	1,112,000	-	1,112,000	-	1,112,000

Tangible fixed assets, which comprise the permanently endowed housing properties and artwork, are measured at the fair value as at 26 April 2025.

7. Financial instruments

	2025 £'s	2024 £'s
Carrying amount of financial assets:		
Financial assets measured at amortised cost	29,240	15,817
Carrying amount of financial liabilities:		
Financial assets measured at amortised cost	-	(432)

Notes to the Accounts for the year ended 26 April 2025 (Continued)

8. Movement in funds

For the year ended 26 April 2025	Balance brought forward £'s	Income £'s	Expenditure £'s	Gains / (Losses) £'s	Transfers £'s	Balance carried forward £'s
Permanent endowment	600,000	-	-	-	-	600,000
Restricted funds	577,237	-	-	3,458	-	580,695
Unrestricted funds	55,385	32,988	(14,134)	-	-	74,239
Total funds	1,232,622	32,988	(19,574)	400,351	-	1,254,934

For the year ended 26 April 2024	Balance brought forward £'s	Income £'s	Expenditure £'s	Gains / (Losses) £'s	Transfers £'s	Balance carried forward £'s
Permanent endowment	600,000	-	-	-	-	600,000
Restricted funds	176,885	-	-	400,351	-	577,237
Unrestricted funds	45,080	29,880	(19,574)	-	-	55,385
Total funds	821,965	29,880	(19,574)	400,351	-	1,232,622

9. Net assets between funds

As at 26 April 2025	Fixed Assets £'s	Current Assets £'s	Total 2025 £'s
Permanent endowment	600,000	-	600,000
Restricted funds	580,695	-	580,695
Unrestricted funds		74,239	74,239
Total funds	1,180,695	74,239	1,254,934

As at 26 April 2024	Fixed Assets £'s	Current Assets £'s	Total 2024 £'s
Permanent endowment	600,000	-	600,000
Restricted funds	577,237	-	577,237
Unrestricted funds		55,385	55,385
Total funds	1,177,237	55,385	1,232,622

10. Related party transactions

Towndoor Limited

During the year, the trust received recharges for expenses and time incurred of maintenance and support staff amounting to £6,402 from Towndoor Limited, a company owned by the Chairman. Towndoor's involvement will cease at 26 April 2025.







Eleanor Hirst Trust accounts 2025

Final Audit Report

2025-05-22

Created:	2025-05-22
By:	Kelly Broster (kb@towndoor.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAACvBChc1a1hr2QsApq_YzMma6BIYTqAuK

"Eleanor Hirst Trust accounts 2025" History

-  Document created by Kelly Broster (kb@towndoor.co.uk)
2025-05-22 - 6:05:59 PM GMT- IP address: 145.224.90.54
-  Document emailed to dan@teht.co.uk for signature
2025-05-22 - 6:06:37 PM GMT
-  Email viewed by dan@teht.co.uk
2025-05-22 - 6:06:54 PM GMT- IP address: 88.97.11.115
-  Signer dan@teht.co.uk entered name at signing as Dan Bamforth
2025-05-22 - 6:07:25 PM GMT- IP address: 104.28.40.85
-  Document e-signed by Dan Bamforth (dan@teht.co.uk)
Signature Date: 2025-05-22 - 6:07:27 PM GMT - Time Source: server- IP address: 104.28.40.85
-  Agreement completed.
2025-05-22 - 6:07:27 PM GMT

Engagement:

Kelly Devlin

Independent Examination of The Eleanor Hirst Trust

21-May-25

Direction 1

£32,700 - threshold is £25,000 for independent examination. £1m for audit

Independent examination required

No subsidiarys

Accounts completion on Accruals basis

Direction 2

Kelly Broster

No close relationships or day to day involvement

Professional body - AAT

Registration no: 10414143

Direction 3

Accounts saved on file with annual report

Source of income:

Received through tenants

Use external agency to manage

General expenses

Small amounts in order to maintain properties - no large expenditure

Investments

Invested report provided by Nucleus

Property valuation carried out by Bramleys

Confirmed and reconciled to Lloyds

Bank balance

Direction 4

Funds are managed by the Trustee's - 4 at present. Any expenditure is agreed on in advance

All accounting records are electronic

Direction 5

All accounting records are up to date and complete

Direction 6

Comparison of previous accounting records do not show any major variances or anything unexpected

Restricted and unrestricted funds are reported correctly

Direction 7

The accounts have been prepared on the accrual basis.

Post period transactions were checked

Direction 8

Restricted and unrestricted funds are reported correctly

The accounts have been prepared on a going concern basis

Direction 9

Any invoices will be settled

Direction 10

Accounts checked and correct

Direction 11

Review carried out, invoices and income stream correct

No errors were found and no additional checks were required

Direction 12

Annual report in line with the produced accounts

Direction 13

No areas of concern

iture

ed

ependent Examination

1. Is the charity eligible to have an independent examination?

- a. Is the gross income for the year and gross assets at the balance sheet date less than £250,000? YES
- b. Does the governing document have a requirement for audit? NO
- c. Does the charity require an audit for another reason, for example, under company law? NO

2. Can receipts and payments accounts be prepared?

- a. Is the gross income for the year £250,000 or more? LESS
- b. Is the charity a company? NO
- c. Is there a requirement for fully accrued accounts in the governing document? YES

If yes to any of these then fully accrued accounts are required.

3. Can I act as independent examiner?

- a. Am I independent of the charity?
 - I have no close personal relationships with the charity trustees
 - I have no day to day involvement in the administration of the charity
 - I am not a major donor of the charity - CORRECT
- b. Am I suitably skilled?
 - If fully accrued accounts are required, do I hold a relevant merit award? YES
 - Do I have a proper understanding of what an independent examination is? YES
 - Do I understand the charity's individual circumstances? YES
 - Do I have an understanding of financial record keeping? YES
 - Do I have an understanding of legislation relating to charities? YES

4. What should I do to plan my independent examination?

- a. Do I understand the charity's governing document and organisational structure? YES
- b. Do I understand what the charity is set up to do (its purposes)? YES
- c. Have I considered any points raised by the previous Independent Examiner? YES
- d. Do I understand the last set of accounts? YES
- e. Have I checked the OSCAR Register entry? YES

5. What should my examination involve?

- a. Review the minutes of meetings of charity trustees COMPLETE
- b. Compare the accounts with the underlying accounting records - COMPLETE
- c. Test check a sample of entries in the accounting records to source documents
- d. Make sure bank reconciliations and petty cash reconciliations have been up to date
- e. Check significant transactions after the year end in order to identify any liabilities
- f. Check if funding is restricted or unrestricted so that it is categorised correctly
- g. Check expenditure is allocated correctly to restricted funds and unrestricted funds
- h. If fully accrued accounts are prepared check that these comply with the SO
- i. If receipts and payments accounts are prepared check that these comply with the SO
- j. Carry out a review of final accounts, checking that the figures are as expected

6. Considering the information

- a. Am I satisfied that the accounting records are complete and that the accounts are correct? YES
- b. Have I been given everything I need? YES
- c. Have I discussed my report with the charity trustees? YES
- d. Have I highlighted any areas that the charity trustees need to be aware of?

7. Completing my examination

- a. Can I sign off my report on the information I have? YES
- b. Are there any matters I need to highlight in my independent examiners report? YES
- c. Do I need to give a qualified report? NO
- d. Are there any mandatory matters which I must report to OSCR? NONE
- e. Are there any discretionary matters I should consider reporting to OSCR? NONE

set date below the audit threshold? YES

nder other legislation or at the request of a funder? NO

t? NO

s or anyone involved in the administration of the charity – NOT CLOSE
harmony - NOT ADMIN/DECISIONS

membership? AAT
mination involves? YES

YES

ure? YES

? N/A

E

ntation (e.g. payments checked to invoices or bills that the charity has received) – CHECKE
ndertaken including at the year-end – CORRECT AND RECONCILE TO LLOYDS
ilities that the charity has at the year end date – NO FURTHER ENTRIES REQUIRED INTO
ly - CORRECT

I funds - CORRECT

RP and FRS 102 - CORRECT

ith the 2006 Regulations and that suitable notes have been prepared - CORRECT
ed and compare to the previous year and seek clarification from the charity trustees as requ

its agree to these. - CORRECT

NO

ort? NONE

NONE

ED INCOME AND EXPENDITURE

3 YEAR END

ured. – CHECKED AND COMPARED