

Company registration number: 167243

Charity registration number: 261351

The Hastings Musical Festival Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Manningtons
A J Thomson
7 Wellington Square
Hastings
East Sussex
TN34 1PD

The Hastings Musical Festival Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 18
Independent Examiner's Report	19

The Hastings Musical Festival Limited

Reference and Administrative Details

Charity Registration Number	261351
Company Registration Number	167243
Chair	L. Moore
Trustees	C Beale H Deeble S Kowitz L. Moore Dr R Wray K Roberts (co-opted)
Company Secretary	C Beale
General Secretary of The Hastings Musical Festival	J Griffiths
Principal Office	Festival Office White Rock Theatre Hastings East Sussex TN34 1JX
Bankers	National Westminster Bank plc Havclock Road Hastings East Sussex
Independent Examiner	Manningtons A J Thomson 7 Wellington Square Hastings East Sussex TN34 1PD

The Hastings Musical Festival Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2022.

Objectives and activities

Objects and aims

The object for which the charity was formed and its principal activity remains the organisation of a competitive festival of music, elocution, drama and dance on an annual basis, and to promote education in these fields. This competitive festival, the Hastings Musical Festival, takes place each year in February/March at the White Rock Theatre. In 2022 the Festival returned to the White Rock Theatre, following the lifting of Covid 19 related restrictions, after having organised an on-line Festival in 2021. Proceeds from the annual festival are used to provide grants to young people intending to study and pursue a career in the performing arts, to further the charity's aims. In May 2019 an additional fund, the Molly Townson Bursary Fund, was established for this purpose and received donations in memory of our former Chair, Molly Townson.

The piano concerto class from Hastings Musical Festival had evolved into the prestigious Hastings International Piano Concerto Competition, which along with the Festival was part of the Hastings Musical Festival charity and governed by the same Board of Trustees. In 2021, due to the different objectives, scale and requirements of the two sides of the charity, the Trustees took the decision to separate the governance of the Piano Concerto Competition from Hastings Musical Festival by establishing a separate charity for Hastings International Piano(HIP) with its own Board of Trustees. A new charity was therefore created in 2020 and during the 2021/2022 financial year, the funds belonging to HIP, which had been in separate accounts under the Hastings Musical Festival charity umbrella, were transferred to the new charity. Throughout the year the two charities have been governed separately.

Hastings Musical Festival also organises events (sometimes in conjunction with other local organisations) providing opportunities to prize-winners of the Festival.

In setting the charity's objectives and planning its activities, the trustees have given consideration to The Charities Commission guidance on public benefit.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Hastings Musical Festival Limited

Trustees' Report

Structure, governance and management

Nature of governing document

The Organisation is a charitable company limited by guarantee, incorporated on 8 May 1920 and registered as a charity with The Charities Commission. The company was established under a Memorandum of Association, which established the objects of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. New trustees will be invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These will cover:

- The obligations of the trustees
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts. It should be noted that 2021 and 2022 are difficult to compare for the following points:
 - a - 2021 accounts include HIP and HMF figures.
 - b - 2021 was a virtual festival and 2022 was in person.
 - c - 2021 festival was held later than usual, in June, so some items applicable to the 2021 festival will appear in the 2022 accounts.

Organisational structure

Within the general oversight of the Board of Directors, otherwise known as the Board of Trustees, authority is delegated to the Hastings Musical Festival management committee. Hastings Musical Festival is run day to day by a part time General Secretary, supported by a team of volunteers, in particular the Section Secretaries and Safeguarding Officer (who receive an honorarium). These staff report to the management committee which meets regularly to take operational decisions. The Board of Trustees meets quarterly to manage the affairs of the charity and to provide strategic and financial governance of the charity. Sub-committee of the Board of Trustees meet occasionally for specific tasks.

The Hastings Musical Festival Limited

Trustees' Report

Major risks and management of those risks

Risk Management

The charity is subject to Financial, Legislative and Operational Risks and has taken steps to mitigate such risks.

Financial Risk

The charity aims to diversify its sources of funding, which are primarily from its operations (including ticket sales and competition entry fees), private donations and grants. The charity is also pro-active in encouraging support from local organisations and businesses.

The charity modified its operations and cost base in 2021 to limit the financial risk of the impact of Covid-19 on its activities.

Legislative Risk

Most of the competitors in Hastings Musical Festival are aged under 18 and therefore the Festival is subject to extensive child protection requirements. The charity has a Safeguarding Officer who liaises with the relevant County Councils and the British and International Federation of Festivals, to ensure that the charity is compliant with the current interpretation of the law as it applies to Festivals, while also lobbying for greater clarity. Hastings Musical Festival maintains Risk Registers for health and safety at their events. Procedures are in place to ensure compliance with child protection, health and safety of staff, volunteers, competitors, adjudicators and audience members. In 2022 the charity continued to take measures to comply with additional health and safety measures for live events due to Covid-19 and increased use of virtual events to ensure staff and volunteers safety.

Operational Risk

As well as the risks outlined above, the charity faces additional operational risks, including the risk of unavailability of the festival venue on desired dates, lack of competitors, unavailability of adjudicators and reduced audience members. In 2021 and 2022 the charity continued to have to deal with uncertainties and restrictions arising from coronavirus (Covid-19) in planning activities. These risks are mitigated in the development of our strategic plan, which allows for the diversification of funding, activities and venues, and in the agile management of our operations.

The Hastings Musical Festival Limited

Trustees' Report

Financial review

Policy on reserves

The charity has retained £26,000 in National Savings investments and the balance is held in National Westminster bank deposits. Free reserves, that is reserves not represented by fixed assets, restricted funds or funds designated by the trustees for a specific purpose, amounted to £8,838 at the year end.

Principal funding sources

The principal funding source is the musical festival held every year in February/March at the White Rock Theatre in Hastings.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment. The Board of Trustees consider the overall return on deposits to be adequate in the present economic circumstances.

The Hastings Musical Festival Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Hastings Musical Festival Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on **15/11/22** and signed on its behalf by:


L Moore
Chair and Trustee

The Hastings Musical Festival Limited

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	20,691	20,691
Charitable activities	4	31,911	31,911
Other trading activities	5	1,611	1,611
Investment income	6	57	57
Other income	7	964	964
Total Income		<u>55,234</u>	<u>55,234</u>
Expenditure on:			
Raising funds	8	500	500
Charitable activities	9	<u>49,887</u>	<u>49,887</u>
Total Expenditure		<u>50,387</u>	<u>50,387</u>
Net income		4,847	4,847
Transfers between funds		<u>(26,398)</u>	<u>(26,398)</u>
Net movement in funds		(21,551)	(21,551)
Reconciliation of funds			
Total funds brought forward		<u>94,691</u>	<u>94,691</u>
Total funds carried forward	18	<u>73,140</u>	<u>73,140</u>

The notes on pages 10 to 18 form an integral part of these financial statements.

The Hastings Musical Festival Limited

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	88,412	88,412
Charitable activities	4	156,541	156,541
Other trading activities	5	1,481	1,481
Investment income	6	154	154
Other income	7	60	60
Total income		<u>246,648</u>	<u>246,648</u>
Expenditure on:			
Raising funds	8	476	476
Charitable activities	9	228,399	228,399
Total expenditure		<u>228,875</u>	<u>228,875</u>
Net income		<u>17,773</u>	<u>17,773</u>
Net movement in funds		17,773	17,773
Reconciliation of funds			
Total funds brought forward		<u>76,918</u>	<u>76,918</u>
Total funds carried forward	18	<u>94,691</u>	<u>94,691</u>

The notes on pages 10 to 18 form an integral part of these financial statements.

The Hastings Musical Festival Limited

(Registration number: 167243)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	13	26,000	26,000
Current assets			
Debtors	14	-	33,350
Cash at bank and in hand	16	49,662	60,425
		49,662	93,775
Creditors: Amounts falling due within one year	17	(2,522)	(25,084)
Net current assets		47,140	68,691
Net assets		73,140	94,691
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		73,140	94,691
Total funds	18	73,140	94,691


For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 15/11/22 and signed on their behalf by:


L Moore
Chair and Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £25 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Festival Office
White Rock Theatre
Hastings
East Sussex
TN34 1JX

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Hastings Musical Festival Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	25% straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals - Hastings Musical Festival	20,691	20,691
Total for 2022	20,691	20,691
Total for 2021	88,412	88,412

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Hastings Musical Festival	31,861	31,861
Hastings International Piano Concerto Competition and Piano Festival	50	50
Total for 2022	31,911	31,911
Total for 2021	156,541	156,541

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Lotteries and competitions income - The 100 Club	1,611	1,611
Total for 2022	1,611	1,611
Total for 2021	1,481	1,481

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	57	57
Total for 2022	57	57
Total for 2021	154	154

7 Other income

	Unrestricted funds General £	Total funds £
Other Income	964	964
Total for 2022	964	964
Total for 2021	60	60

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Lotteries and competitions - The 100 Club		500	500
Total for 2022		<u>500</u>	<u>500</u>
Total for 2021		<u>476</u>	<u>476</u>

9 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Hastings Musical Festival		40,966	40,966
Grants to individuals		7,400	7,400
Governance costs	10	<u>1,521</u>	<u>1,521</u>
Total for 2022		<u>49,887</u>	<u>49,887</u>
Total for 2021		<u>228,399</u>	<u>228,399</u>

In addition to the expenditure analysed above, there are also governance costs of £1,521 (2021 - £5,022) which relate directly to charitable activities. See note 10 for further details.

Included in Hasting Music Festival, Hastings Internation Piano Bank accounts totalling £4,219.94 were transferred to Charity No 1192703 during the year.

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

10 Analysis of governance and support costs

11 Independent examiner's remuneration

	2021
	£
Examination of the financial statements	<u>3,168</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Fixed asset investments

	2022	2021
	£	£
Other investments	<u>26,000</u>	<u>26,000</u>

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 July 2021	26,000	26,000
At 30 June 2022	26,000	26,000
Net book value		
At 30 June 2022	26,000	26,000
At 30 June 2021	26,000	26,000

14 Debtors

	2022 £	2021 £
Other debtors	-	33,350

15 Current asset investments

2022
£

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	24
Cash at bank	49,662	60,401
	49,662	60,425

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	900	120
Other creditors	-	21,336
Accruals	1,622	3,628
	2,522	25,084

The Hastings Musical Festival Limited

Notes to the Financial Statements for the Year Ended 30 June 2022

18 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Unrestricted					
General	26,611	55,234	(50,387)	28,045	59,503
Designated	<u>68,080</u>	<u>-</u>	<u>-</u>	<u>(54,443)</u>	<u>13,637</u>
Total funds	<u>94,691</u>	<u>55,234</u>	<u>(50,387)</u>	<u>(26,398)</u>	<u>73,140</u>
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £		Balance at 30 June 2021 £
Unrestricted					
General	8,838	246,648	(228,875)		26,611
Designated	<u>68,080</u>	<u>-</u>	<u>-</u>		<u>68,080</u>
Total funds	<u>76,918</u>	<u>246,648</u>	<u>(228,875)</u>		<u>94,691</u>

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2022 £
Fixed asset investments	26,000	26,000
Current assets	49,662	49,662
Current liabilities	<u>(2,522)</u>	<u>(2,522)</u>
Total net assets	<u>73,140</u>	<u>73,140</u>

20 Analysis of net funds

	At 1 July 2021 £	Financing cash flows £	At 30 June 2022 £
Cash at bank and in hand	<u>60,425</u>	<u>(10,763)</u>	<u>49,662</u>
Net debt	<u>60,425</u>	<u>(10,763)</u>	<u>49,662</u>

The Hastings Musical Festival Limited

Independent Examiner's Report to the trustees of The Hastings Musical Festival Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Hastings Musical Festival Limited (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 Hastings Musical Festival Limited 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 Hastings Musical Festival Limited 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.



A J Thomson
Manningtons

7 Wellington Square
Hastings
East Sussex
TN34 1PD

Date: 05/01/2023.