

THE BURGESS SALMON CHARITABLE TRUST

Annual Report and Financial Statements

For the year ended 31 October 2023

THE BURGES SALMON CHARITABLE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS For the year ended 31 October 2023

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THE BURGES SALMON CHARITABLE TRUST

TRUSTEES AND OFFICERS

TRUSTEES

J G Houlden
T R M Hewitt
M R C Shepherd
A M Honeywill
C L Usher-Clark
C E de Maid
R A Forman – resigned 25 January 2024
N C Watson – appointed 25 January 2024

BANKERS

Bank of Scotland
PO Box No 208
21 Prince Street
Bristol
BS99 7JG

SOLICITORS

Burges Salmon LLP
One Glass Wharf
Bristol
BS2 0ZX

INDEPENDENT AUDITOR

PKF Francis Clark
90 Victoria Street
Redcliffe
Bristol
BS1 6DP

REGISTERED OFFICE

Burges Salmon LLP
1 Glass Wharf
Bristol
BS2 0ZX

THE BURGES SALMON CHARITABLE TRUST

TRUSTEES' REPORT

The Trustees of The Burges Salmon Charitable Trust (The 'Charity', 'Trust') present their annual report and the audited financial statements for the year ended 31 October 2023. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019 – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The information with respect to the registered address, Trustees, officers and advisers set out on page 1 forms part of this report.

Structure, governance and management

Governing Document

The Burges Salmon Charitable Trust is a registered Charity in England and Wales with charity number 272522. It was constituted by a Trust Deed dated 28 October 1976. The objectives of the charity are to make charitable donations to various registered charities, as agreed by the Trustees with priority given to the Bristol area.

Key management remuneration

The charity has no employees and none of the Trustees received any remuneration or reimbursed expenses during the year (2022: £nil). The administrative costs of the Charity are borne by Burges Salmon LLP including the 2023 audit fee of £3,000 (2022: £3,000).

Appointment of Trustees

The Trustees on the date of approval of the annual report and financial statements, and who have served throughout the year and since the year-end, unless otherwise stated, are listed on page 1 of the financial statements. New Trustees are appointed by the current Trustees and serve for an indefinite period. New Trustees are fully briefed on the objectives of the Charity and their role as Trustees. This is reinforced by training as required, to equip them effectively to discharge their duties. The Trustees meet four times a year and the day-to-day administration of the Charity is delegated by the Trustees to the secretary. The current secretary is Alison Preece.

Risk management

The Charity's activities are confined to making donations and grants out of the income generated by gift aid donations and cash on the bank deposit account. The Charity does not engage in fund-raising, has no contracts, premises or tangible assets, and has no employees, volunteers or IT systems. The Trustees have reviewed the Charity's procedures for money handling and for checking the status of applicants for donations and grants. They are satisfied that the Charity's existing systems for monitoring and controlling the risks around material misstatement of income or expenditure are satisfactory. These systems adequately mitigate the impact that such risks may have on the Charity in the future. The risks and controls in place to mitigate those risks are reviewed by the Trustees on at least an annual basis.

Connected persons

Details of connected persons and transactions with them are disclosed in note 7 to the financial statements.

Objectives and activities

The Charity's purpose is to make payments to such other charities as the Trustees in their discretion select.

Grant making policy

The Trustees consider primarily those applications from charities operating in Bristol and the surrounding region which support charitable projects in the community. Awards are based on the merits of the applicant's cause and its financial situation. The Trustees will generally support small to medium-sized charities rather than large national charities.

THE BURGES SALMON CHARITABLE TRUST

TRUSTEES' REPORT

Objectives and activities for the public benefit

When considering applications, the Trustees will consider whether the work being undertaken by the Charity or organisation is in keeping with the Trust's policy outlined above. The Trustees, in making donations, have referred to the Charity Commission guidance on public benefit and believe that the policy of confining donations to those which support projects in the community, which demonstrate public benefit as defined, is in keeping with that guidance. In particular the Trustees consider how planned activities will contribute to the Charity's aims and the objectives they have set and have therefore complied with the duty in section 17 of the Charities Act 2011, for example the Charity has donated to another charitable company which aims to tackle immediate needs and long term change within the local community.

Achievements and performance

During the year the Trust made donations totalling £73,200 (2022: £72,700) to 71 (2022: 90) different charities. These donations were all for sums of £500 or under (2022: £500), with the exception of £29,000 (2022: £26,000) to the Quartet Community Foundation, itself a grant making body and a charity, £4,000 to The Yard (2022: £3,000), £3,000 to Gympanzees (2022: £3,000), £3,000 to the Bristol Law Centre (2022: £3,000), £3,000 to the Brigstowe Project (2022: £3,000), £3,000 to the One25 (2022: £3,000), £3,000 to Changes Bristol (2022: £3,000), £3,000 to Borderlands (2022: £3,000), £1,000 to PROPS (2022: £1,000), £750 to Dolphin Society (2022: £750), £750 to Anchor Society (2022: £750), £750 to Grateful Society (2022: £750), £750 to Lord Mayor of Bristol's Children Appeal (2022: £750). Recipient charities included several children's charities, medical support and research charities, charitable community and victim support groups and some art and entertainment charities. Most of these charities are located in Bristol or the surrounding region.

Financial review

Income received

The Trust receives income in the form of donations made to it by members of Burges Salmon LLP, the gift aid reclaimed in relation to the members' donations and also bank interest. For the year ended 31 October 2023 incoming resources totalled £77,960 (2022: £74,008).

Investment policy

The Trust has no funds other than those held in the main bank account on which interest is received.

Reserves policy

Since 1 May 2007 the Charity has been funded via quarterly gift aided donations. The Trustees believe that it is not necessary to hold back any unrestricted funds not committed ("the free funds") as it is very unlikely that there will be any unforeseen drop in income or funding as the gift aided donations are made in advance of the charity making its donations. The free funds vary from time to time dependent on a number of factors including the number of requests received and the size of grants given. The Trustees are careful to avoid donations which are not in furtherance of the Charity's objectives, and as such the level of reserves fluctuate depending on the number and size of suitable requests received, and whether any monies have been held back, though uncommitted, for specific regular donations. As at the balance sheet date these funds amounted to £38,958 (2022: £37,258).

Going concern

The Trustees are of the opinion that the financial position of the Charity is satisfactory and anticipate no difficulties in meeting its obligations. The Trustees are satisfied that the policy and level of reserves are appropriate for the Charity's objectives, and that it has sufficient reserves to make its regular, though uncommitted, donations for a period of at least 12 months from the date of signing these financial statements. In the year the level of incoming resources has been sufficient to meet all obligations. Accordingly, the Trustees continue to adopt the going concern basis in preparing the report of the financial statements.

THE BURGESS SALMON CHARITABLE TRUST

TRUSTEES' REPORT

Plans for future periods

The Trustees intend to adopt a similar pattern of donations in future years to that described in the current objectives and activities and expect the level of activity to continue to be similar in the foreseeable future.

Trustees' 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; 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.

Independent auditor

PKF Francis Clark have been appointed as auditor for the financial year and have indicated their willingness to be reappointed for another term and appropriate arrangements are being made for them to be reappointed as auditor.

On behalf of the Trustees:



A M Honeywill
Trustee

Approved by the Trustees on 23 April 2024

THE BURGESS SALMON CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE BURGESS SALMON CHARITABLE TRUST

Opinion

We have audited the financial statements of The Burgess Salmon Charitable Trust (the 'charity') for the year ended 31 October 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE BURGESS SALMON CHARITABLE TRUST

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- sufficient accounting records have not been kept; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 4), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the charity's industry and its control environment and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

As part of our audit planning, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key law and regulations affecting the charity.

These included compliance with the Trust Deed and Charity Commission requirements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

THE BURGESS SALMON CHARITABLE TRUST

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who deal with any issues if they arise. We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process.

We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain. Likewise grant awards are approved by the board, further reducing the risk of fraud.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewed legal and professional costs to identify any possible non compliance or legal costs in respect of non compliance; and
- Reviewed trustee meeting minutes.

We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

- Completeness of donation income - We tested the data and calculations provided to back up the members' donation income balance. We confirmed that the list of partners is complete and that the donation percentages have been authorised by the partnership committee.
- Appropriateness of grant payments – We tested a sample of grants issued in the year to ensure that the expenditure is in line with the charitable objectives. We tested a sample of payments, reviewing the board minutes to ensure each grant payment was approved, and vice versa.

Because of the inherent limitation of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

THE BURGESS SALMON CHARITABLE TRUST

PKF Francis Clark

PKF Francis Clark, Statutory Auditor
90 Victoria Street
Redcliffe
BRISTOL
BS1 6DP

Date: 29 April 2024

PKF Francis Clark is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE BURGESS SALMON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 October 2023

	Note	2023 £	2022 £
INCOME FROM:			
Donations	2	77,960	74,008
TOTAL INCOME		<u>77,960</u>	<u>74,008</u>
EXPENDITURE ON:			
Charitable activities	3/4	(73,200)	(72,700)
Administrative costs – support costs		<u>(3,060)</u>	<u>(3,030)</u>
TOTAL EXPENDITURE		<u>(76,260)</u>	<u>(75,730)</u>
NET MOVEMENTS IN FUNDS		<u>1,700</u>	<u>(1,722)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		37,258	38,980
Net movement in funds for the year		<u>1,700</u>	<u>(1,722)</u>
TOTAL FUNDS CARRIED FORWARD	5	<u>38,958</u>	<u>37,258</u>

There were no other recognised gains or losses other than those listed above and the net surplus (2022: deficit) for the year. All income and expenditure derives from continuing activities and relates to unrestricted funds in the current and prior years.

THE BURGES SALMON CHARITABLE TRUST

BALANCE SHEET As at 31 October 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		38,958	37,258
Accrued Income		-	-
		<u>38,958</u>	<u>37,258</u>
NET CURRENT ASSETS			
		<u>38,958</u>	<u>37,258</u>
FUNDS			
General fund	5	38,958	37,258
		<u>38,958</u>	<u>37,258</u>
TOTAL FUNDS		<u>38,958</u>	<u>37,258</u>

The financial statements of The Burges Salmon Charitable Trust, registered number 272522, were approved by the Board of Trustees on 23 April 2024.

They were signed on its behalf by:



A M Honeywill
Trustee

THE BURGES SALMON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of accounting

The Burges Salmon Charitable Trust is a public benefit entity incorporated in England and Wales.

The financial statements are prepared under the historical cost convention, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2019)" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The principal accounting policies are set out below.

Preparation of financial statements

As explained in the Report of the Trustees on page 3, the financial statements have been prepared on a going concern basis, with the functional currency being GBP, and the Trustees, therefore, consider that the going concern assumption is an appropriate basis on which to prepare these financial statements. The Trustees are satisfied that the policy and level of reserves are appropriate for the Charity's objectives, and that it has sufficient reserves to make its regular, though uncommitted, donations for a period of at least 12 months from the date of signing these financial statements. In the year the level of incoming resources has been sufficient to meet all obligations. Accordingly, the Trustees continue to adopt the going concern basis in preparing the report of the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In applying the Charity's accounting policies, which are described in this note, the Trustees may be required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The Charity made no key judgements or estimates in the current or the prior year.

Income

Income, including accrued income, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised in the financial statements immediately upon receipt.

Donated services comprise audit costs and banking costs and are disclosed and recognised where the amount can be reliably measured, this includes Accrued donated services such as audit fees.

Interest from bank balances is included in the financial statements when amounts are receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes grants and donations payable and is accounted for in the statement of financial activities when an obligation arises to make a transfer of value to a third party.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

THE BURGES SALMON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31 October 2023

Financial instruments

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Debtors are recognised at the settlement amount due. Cash at bank includes cash at bank only. Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that it is probable will 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The Burges Salmon Charitable Trust is registered as a Charity and as such tax exemption applies to the income arising from and expended on charitable activities and to its investment income and gains.

Unrestricted fund

All funds are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity.

Cash flow statement

The Charity is a small charity as defined by SORP. Consequently, the Charity has taken advantage of the exemption available under the terms of that standard and not prepared a cash flow statement.

2. ANALYSIS OF INCOME FROM DONATIONS

	2023 £	2022 £
Donations – individuals	54,604	52,315
Donations – individuals (Trustees)	3,940	3,761
Donations – other organisations	19,416	17,932
	<u>77,960</u>	<u>74,008</u>

Donations from other organisations include audit costs of £3,000 (2022: £3,000) donated by Burges Salmon LLP.

3. ANALYSIS OF EXPENDITURE ON GRANT FUNDING ACTIVITIES

Activity:	2023 £	2022 £
Children's charities	6,700	9,550
Community charities	55,500	52,325
Health charities	10,100	10,375
Arts and entertainment charities	400	250
Sport	-	200
Animal	500	-
	<u>73,200</u>	<u>72,700</u>
Total expenditure	73,200	72,700

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 October 2023

4. ANALYSIS OF GRANT EXPENDITURE

5. FUNDS

	Balance at 31 October 2022 £	Income £	Expenditure £	Balance at 31 October 2023 £
Total funds – unrestricted	37,258	77,960	(76,260)	38,958

	Balance at 31 October 2021 £	Income £	Expenditure £	Balance at 31 October 2022 £
Total funds – unrestricted	38,980	74,008	(75,730)	37,258

THE BURGES SALMON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31 October 2023

6. RELATED PARTY TRANSACTIONS

Donations are made to the Trust by members of Burges Salmon LLP of £58,544 (2022: £56,076) via gift aid payments (note 2). Burges Salmon LLP also donated the auditor's remuneration of £3,000 (2022: £3,000) and runs the Charity's administration on its behalf, which are assessed as minimal in nature for reporting purposes. The Trustees of the Charity are all members of Burges Salmon LLP and do not receive any remuneration or reimbursement of expenses from the Charity.

The Trustees who served during the year made donations totalling £3,940 (2022: £3,761).

Grants are made by Trustee approval in quarterly meetings. Total grants given out were £73,200 (2022: £72,700) (note 4). One of the charities which received a grant had a trustee in common as set out below.

Connected Organisation	Grant £	Connected Trustee	Position Held
Great Western Air Ambulance	200	J G Houlden	Trustee
	200		