

**THE COMMUNITY OF THE PRESENTATION TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**Charity registration number: 297268**

THE COMMUNITY OF THE PRESENTATION TRUST  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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Contents

	Page
Charity Reference and Administrative Details	1
Trustees' Annual Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5 - 6
Balance Sheet	7
Notes to the Financial Statements	8 - 14

THE COMMUNITY OF THE PRESENTATION TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

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Charity registration number	297268
Trustees	Rev S-A Pickersgill (Chair) G H Parsons (Treasurer) R E Finlinson MBE E A Spence Rev D J Roper Dr P R E Bywater
Principal Address	PO Box 933 Canterbury Kent CT1 9AN
Independent Examiner	S Jennings, FCA Azets Audit Services 5 <sup>th</sup> Floor Ashford Commercial Quarter 1 Dover Place Ashford Kent. TN23 1FB
Bankers	Barclays Bank Plc 66 High Street Ashford Kent. TN24 8TL
Investment managers	CCLA Investment Management Limited 85 Queen Victoria Street London EC4V 4ET

## THE COMMUNITY OF THE PRESENTATION TRUST

### TRUSTEES ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their report and financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

#### **Trustees of the charity**

The Trustees who have served during the year and since the year end were as follows:

Rev S-A Pickersgill (Chair)  
Rev Canon N Woods (deceased)  
G H Parsons (Treasurer)  
R E Finlinson MBE  
E A Spence (secretary)  
Rev D J Roper (appointed 4 December 2024)  
Dr P R E Bywater (appointed 4 December 2024)

#### **Objectives and activities**

The object of the charity is the furtherance of such charitable purposes not inconsistent with the doctrines and principles of the Church of England as the members for the time being of the Community shall select.

To maintain and preserve the Burial Ground.

Relieving persons who are sick, convalescent, disabled, handicapped or infirm by providing or paying for items, services and facilities which are calculated to alleviate the suffering or assist the recovery of such persons.

In furthering other charitable purposes not inconsistent with the doctrines and principles of the Church of England with a preference for furthering the religious and other charitable work of that Church.

#### **Public benefit statement**

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

#### **Strategic Report**

##### **Achievements and performance**

During the year we were able to make donations to 46 (2023: 49) organisations in the year. Applications from organisations are considered at the quarterly Trustee meetings and acknowledgments of our support are requested from each organisation. Our investment portfolio, which is our main source of income, returned an unrealised gain of £62,023 (2023: gain £184,972). The performance of each investment was considered by the Trustees during the year.

##### **Financial review (including reserves policy)**

Investment income totalling £76,096 (2023: £74,922) was received during the year along with interest amounting to £1,899 (2023: £968).

Charitable donations totalling £76,000 (2023: £73,000) were made to 46 (2023: 49) organisations in the year. Other costs totalling £2,088 (2023: £2,087) were incurred resulting in a net deficit for the year of £93 (2023: surplus £803). The unrealised gains for the year amounted to £62,023 (2023: unrealised gains £184,972). The increase in net funds for the year amounted to £61,930 (2023: increase £185,775).

In accordance with the Charity Commission guidance, the Trusts reviews on a regular basis the level of income reserves that it considers appropriate. At 31 December 2024, the Trustees consider it appropriate to hold no free reserves and have deemed all funds, with the exception of the permanent endowment fund, as designated funds. The designated reserves at 31 December 2024 amounted to £2,229,290 (2023: £2,167,360).

Freehold land comprising the Burial Ground is vested in the Official Custodian for Charities and is stated at nominal value agreed at 1 January 1985.

## THE COMMUNITY OF THE PRESENTATION TRUST

### TRUSTEES ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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##### **Plans for future periods**

The Trustees are satisfied that the investments strategy adopted will enable them to continue to make donations which fulfil their charitable objects in the future.

##### **Going concern**

The charity generates funds from its investment portfolio and donates cash available in its bank account every quarter. The charity has no formal commitments as regards its donations.

##### **Structure, governance and management**

The charity, which is registered with the Charity Commission under number 279268, is established under a Scheme dated 28 March 1985.

The body of the Trust shall consist when complete of at least 5 competent persons who shall be communicant members of the Church of England being three Nominative Trustees and two Co-operative Trustees are appointed at a special convened meeting at which 21 days' notice must be given and must consist of at least 2 co-operative Trustees.

Under a Scheme established by the Charity Commissioners on 28 March 1985, the property and investments formerly administered as assets of the Community and the Presentation were, other than the sum of £8,000 in cash, to be administered as the property of this Charity.

##### **Permanent endowment invested on a total return basis**

The charity has been granted the investment power of total return by the Charity on 28 March 1985. This power permits the Trustees to invest permanently endowed funds to maximise total return and therefore to apply an appropriate portion of the unapplied total return to income. The unapplied total return remains invested as part of the permanent endowment until that power is exercised. When exercised it allows the Trustees to apply an appropriate portion of the unapplied total return to income each year. Investments are shown at market value. Details of investments are contained in Note 8 to these accounts.

The Trustees consider that the unrealised element of investments, which are arrived at by uplifting the cost to market value, does not form part of the funds available for charitable distribution.

##### **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).

The law applicable to charities in England & 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 2015 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

On behalf of the board

E Spence  
Secretary to the Trustees  
Date: 31 March 2025

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COMMUNITY OF THE PRESENTATION TRUST**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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I report to the Trustees on my examination of the accounts of the charity for the year ended 31 December 2024 as set out on pages 5 to 14.

## **Responsibilities and basis of report**

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts 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. accounts records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

**S Jennings (FCA)**

**For and on behalf of Azets Audit Services**

5<sup>th</sup> Floor, Ashford Commercial Quarter,  
1 Dover Place, Ashford, Kent. TN23 1FB

Date: 6 May 2025

THE COMMUNITY OF THE PRESENTATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Endowment funds £	2024 Total £	2023 Total £
<b>Income and endowments from:</b>					
Investment income		76,096	-	76,096	74,922
Interest receivable		1,899	-	1,899	968
<b>Total income and endowments</b>	<b>2</b>	<b>77,995</b>	<b>-</b>	<b>77,995</b>	<b>75,890</b>
<b>Expenditure on:</b>					
Charitable activities	<b>5</b>	76,000	-	76,000	73,000
Other	<b>4</b>	2,088	-	2,088	2,087
<b>Total expenditure</b>		<b>78,088</b>	<b>-</b>	<b>78,088</b>	<b>75,087</b>
<b>Net (expenditure)/income and movement in funds before gains/(losses) on investments</b>		<b>(93)</b>	<b>-</b>	<b>(93)</b>	<b>803</b>
Net gain/(loss) on investments	<b>8</b>	62,023	-	62,023	184,972
<b>Net movement in funds</b>		<b>61,930</b>	<b>-</b>	<b>61,930</b>	<b>185,775</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,167,360	403,466	2,570,826	2,385,051
<b>Total funds carried forward</b>		<b>2,229,290</b>	<b>403,466</b>	<b>2,632,756</b>	<b>2,570,826</b>

All income and expenditure derive from continuing activities.

THE COMMUNITY OF THE PRESENTATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Comparative Year information  
Year ended 31 December 2023

	Note	Unrestricted funds £	Endowment funds £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>					
Investment income		74,922	-	74,922	74,565
Interest receivable		968	-	968	419
<b>Total income and endowments</b>	<b>2</b>	<b>75,890</b>	<b>-</b>	<b>75,890</b>	<b>74,984</b>
<b>Expenditure on:</b>					
Charitable activities	<b>5</b>	73,000	-	73,000	72,000
Other	<b>4</b>	2,087	-	2,087	1,795
<b>Total expenditure</b>		<b>75,087</b>	<b>-</b>	<b>75,087</b>	<b>73,795</b>
<b>Net income and movement in funds before gains/(losses) on investments</b>		<b>803</b>	<b>-</b>	<b>803</b>	<b>1,189</b>
Net gain/(loss) on investments	<b>8</b>	184,972	-	184,972	(316,025)
<b>Net movement in funds</b>		<b>185,775</b>	<b>-</b>	<b>185,775</b>	<b>(314,836)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,981,585	403,466	2,385,051	2,699,887
<b>Total funds carried forward</b>		<b>2,167,360</b>	<b>403,466</b>	<b>2,570,826</b>	<b>2,385,051</b>

All income and expenditure derive from continuing activities.



THE COMMUNITY OF THE PRESENTATION TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	1		1	
Investments	8	<u>2,595,027</u>		<u>2,533,004</u>	
			2,595,028		2,533,005
<b>Current assets</b>					
Cash at bank and in hand			37,728		37,821
<b>Net assets</b>			<u>2,632,756</u>		<u>2,570,826</u>
<b>Charity Funds</b>					
Endowment funds					
Permanent endowment	9		403,466		403,466
Unrestricted designated funds	9		2,229,290		2,167,360
<b>Total charity funds</b>	10		<u>2,632,756</u>		<u>2,570,826</u>

The financial statements were approved and authorised for issue by the Board on .....31 March 2025.....

Signed on behalf of the Board of Trustees

.....  
G Parsons, Trustee

.....  
E Spence, Secretary to the Trustees

The notes on pages 8 to 14 form part of these financial statements.

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

The Community of the Presentation Trust is a registered charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the furtherance of such charitable purposes not inconsistent with the doctrines and principles of the Church of England as the members for the time being of the Community shall select.

The charity constitutes a public benefit entity as defined by FRS 102.

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

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

**(b) Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally those assets mentioned in the Scheme as "St Saviour's Chapel Fund". Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

**(c) Income recognition**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes charitable donations; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**(d) Expenditure recognition continued**

Charitable donations payable to third parties are within the charitable objectives. Where unconditional donations are offered, this is accrued as soon as the recipient is notified of the donation, as this gives rise to a reasonable expectation that the recipient will receive the donation. Where donations are conditional relating to performance then the donation is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Tangible fixed assets**

Land and buildings comprise a burial ground which is vested in the Official Custodian for Charities and is stated at a nominal value agreed at 1 January 1985. No valuation has been carried out in respect of the burial ground, although if one were completed it is considered the valuation would be in excess of the book value.

**(f) Investments**

Investments are recognised initially at their transaction value which is normally the transaction price less transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

**(g) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(h) Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(i) Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No judgements or key assumptions were made in the preparation of the accounts.

**2 Income from investments**

	2024 £	2023 £
Dividends – equities	76,096	74,922
Interest – deposits	1,899	968
	<u>77,995</u>	<u>75,890</u>

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**3 Permanent endowment invested on a total return basis**

The charity has been granted the investment power of total return by the Charity on 28 March 1985. This power permits the Trustees to invest permanently endowed funds to maximise total return and therefore to apply an appropriate portion of the unapplied total return to income. The unapplied total return remains invested as part of the permanent endowment until that power is exercised. When exercised it allows the Trustees to apply an appropriate portion of the unapplied total return to income each year.

	Endowment for investment £	Unapplied Total Return £	Total Endowment £
At 1 January 2024	403,466	-	403,466
Unapplied total return	-	2,129,538	2,129,538
	<u>403,466</u>	<u>2,129,538</u>	<u>2,533,004</u>
Movements	-		
Dividend return	-	76,096	76,096
Gains	-	62,023	62,023
	-	<u>138,119</u>	<u>138,119</u>
Unapplied total return allocated to income	-	(76,096)	(76,096)
Net movement in the year	-	<u>62,023</u>	<u>62,023</u>
Total	<u>403,466</u>	<u>2,191,561</u>	<u>2,595,027</u>

**4 Other costs**

	2024 £	2023 £
Independent examiner's remuneration	1,590	1,512
Postage and stationery	498	575
	<u>2,088</u>	<u>2,087</u>

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Analysis of charitable donations

	2024 £	2023 £
Grants to institutions – 46 (2023: 49)	76,000	73,000
Recipients of donations to institutions:		
	2024 £	2023 £
Archbishops of Jerusalem & Canterbury Emergency	-	8,000
Ashford Together	-	2,000
Asthma Relief	-	2,000
Canterbury Umbrella	3,000	2,000
Catching Lives	3,000	2,000
Childrens' Air Ambulance	2,000	-
Church Army	2,000	-
Demelza House	2,000	-
Deki	2,000	-
Dover Outreach Project	-	2,000
East Africa Childrens Project	2,000	-
Educate for Change	2,000	-
Find Your Feet	-	2,000
Freedom Kit Bags	2,000	-
Kajokejii Educational Trust	-	2,000
Kent MS Therapy Centre	2,000	-
KRAN Refugee Support	-	2,000
Middle East Humanitarian Appeal	5,000	-
Orbis	2,000	-
Otakar Kraus Music Trust	2,000	-
Pilgrims Hospice	2,000	-
Porchlight	5,000	2,000
Rising Sun	-	2,000
Salvation Army (Thanet)	3,000	2,000
Smile Malawi	-	2,000
SNAPP	-	2,000
Tariro	2,000	-
Time Out Charitable Trust	2,000	-
War Child	2,000	-
DEC Turkish/Syrian Earthquake Disaster Fund	-	5,000
Others < £2,000	29,000	34,000
	76,000	73,000

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**6 Trustees' staff and key management personnel remuneration and expenses**

The Trustees neither received nor waived any remuneration during the year (2023: £Nil).

The Trustees did not have any expenses reimbursed during the year (2023: £Nil).

No staff are employed by the Trust.

**7 Tangible fixed assets**

Land and buildings comprise a burial ground which is vested in the Official Custodian for Charities and is stated at a nominal value agreed at 1 January 1985. No valuation has been carried out in respect of the burial ground, although if one were completed it is considered the valuation would be in excess of the book value.

**8 Fixed asset investments**

Listed investments	2024 £	2023 £
<b>Valuation</b>		
At 1 January 2024	2,533,004	2,348,032
Revaluation	62,023	184,972
<b>At 31 December 2024</b>	<b>2,595,027</b>	<b>2,533,004</b>

**Historical cost as at 31 December 2024**

1,099,946 1,099,946

Investments at fair value comprise:

	2024 £	2023 £
Equities	2,595,027	2,533,004

The fair value of listed investments is determined by reference to the mid-market value of one share in the Fund at the Balance Sheet date.

Holdings in investments at 31 December 2024, which are material in value are:

CBF Investment Fund – Income Fund	2,248,920	2,198,598
CBF Investment Fund – Property Fund	228,832	224,039
CBF Investment Fund – Global Equity Income Fund	117,275	110,367
	<b>2,595,027</b>	<b>2,533,004</b>

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Fund reconciliation

Unrestricted funds - 2024

	Balance at 1 January 2024	Income	Expenditure	Gains	Balance at 31 December 2024
	£	£	£	£	£
Designated fund	2,167,360	77,995	(78,088)	62,023	2,229,290

Unrestricted funds - 2023

	Balance at 1 January 2023	Income	Expenditure	Gains	Balance at 31 December 2023
	£	£	£	£	£
Designated fund	1,981,585	75,890	(75,087)	184,972	2,167,360

Endowment funds - 2024

	Balance at 1 January 2024	Income	Expenditure	Gains	Balance at 31 December 2024
	£	£	£	£	£
St. Saviours Chapel Fund	403,466	-	-	-	403,466

Endowment funds - 2023

	Balance at 1 January 2023	Income	Expenditure	Gains	Balance at 31 December 2023
	£	£	£	£	£
St. Saviours Chapel Fund	403,466	-	-	-	403,466

Fund descriptions

a) Designated fund

The Trustees have designated the unrestricted funds of the charity to provide income for future distribution. The aim being to distribute income received during the year as charitable distributions. Therefore, the Trustees have deemed that no free reserves are held at 31 December 2024 and accordingly all other funds, other than the permanent endowment fund are deemed to be designated for the principal charitable activity.

b) Endowment fund

The permanent endowment fund represents the value of those assets mentioned in the Scheme as "St Saviour's Chapel Fund". Any appreciation arising from this sum can be shown as part of unrestricted funds.

THE COMMUNITY OF THE PRESENTATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Analysis of net assets between funds - 2024

	Designated funds £	Endowment funds £	Total £
Fixed assets	2,191,562	403,466	2,595,028
Current assets	37,728	-	37,728
Total	2,229,290	403,466	2,632,756

Analysis of net assets between funds - 2023

COMPARATIVE INFORMATION ONLY

	Designated funds £	Endowment funds £	Total £
Fixed assets	2,129,539	403,466	2,533,005
Current assets	37,821	-	37,821
Total	2,167,360	403,466	2,570,826

11 Related party transactions

Mr R E Finlinson MBE, trustee, is also a trustee of Ashford Together. During the year, the charity donated £nil (2023: £2,000) to Ashford Together.

Dr P R E Bywater trustee, is also a trustee of the Time Out Charitable Trust. During the year, the charity donated £2,000 (2023: £nil) to the Time Out Charitable Trust.