



CLEVELAND

SCOUT COUNCIL



ANNUAL REPORT and ACCOUNTS

for the year ended
31st December 2023
Registered Charity No. 505773

Trustees Report and Accounts for the year ended 31st December 2023

CLEVELAND SCOUT COUNCIL

PRESIDENT Vacant

VICE PRESIDENTS Vacant

TRUSTEES

Ex-officio: County Chair Mr F Rose
County Commissioner Mr A Woolf
County Secretary Mrs S Dunn
County Treasurer Mr M Ward until 17/06/23
County Treasurer Mr D Skaife from 17/06/23

Elected

Mr N Scott
Mrs S Baldam
Mr L Bland from 17/06/23
Mr P Belmont until 17/06/23
Mr A Neal until 17/06/2023
Mr A Elliot from 17/06/23

Nominated: Girlguiding Cleveland Mrs H Hill from 02/03/23
Girlguiding Cleveland Mrs N Cox until 02/03/23
P & D Support Team Rep.
Training Team Representative
Young Persons' Representative Mr B Fountain
County Commissioner Nominated
Deputy County Commissioner Mr I Railton
DC's Representative Mr P Elliot from 28/03/23
DC's Representative

Co-opted: Chair – Appointments Fulfilled by County Chair Mr F Rose
County Safety Adviser Mr A Burrows until 17/06/23
Raven Gill Management Chair Fulfilled by elected member Mr N Scott
Lay Member Rev P. Hargreaves until 27/02/23
Assistant County Treasurer Mr M Ward from 17/06/23

BANKERS HSBC Bank plc 60 Albert Road, Middlesbrough, TS1 1RS
Barclays Bank plc 49 High Street, Stockton on Tees, TS20 1DL

ADVISERS Independent Examiner Mr J Gresham FCCA, Gresham & Gale (Guisborough)
Solicitors Miles Hutchinson and Lithgow, Endeavour Partnership
015600

SCOUT ASSOCIATION REGISTRATION CHARITY REGISTRATION

Registration Number: 505773
Contact Name & Address: D Skaife, 450 Acklam Road,
Middlesbrough, TS5 8BB

Trustees' Annual Report for the year ended 31st December 2023

The Trustees present their report and the financial statements of the charity for the year ended 31st December 2023. 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 the 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Structure, Governance and Management

The County's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association. The County is a trust established under its rules, which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, nominated, elected and co-opted members and meets 5 times a year. This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- | | |
|-------------------------------------------------|-------------------------------------------------------|
| ▪ <i>Enjoy what they are doing and have fun</i> | ▪ <i>Take part in activities indoors and outdoors</i> |
| ▪ <i>Learn by doing</i> | ▪ <i>Share in spiritual reflection</i> |
| ▪ <i>Take responsibility and make choices</i> | ▪ <i>Undertake new and challenging activities</i> |
| ▪ <i>Make and live by their Promise.</i> | |

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members, particular focus has been on the recommencement and development of activities following Covid.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year across the County to enable them to continue running their section and adventurous activities. We have also delivered a number of Safeguarding and Executive courses throughout the County over the past year.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

Achievements and Performance

2023 saw further consolidation of scouting following the Covid pandemic. It also saw the development of Squirrel dreys for the 4-6 year olds in differing parts of the County.

There were a number of achievements in the year: the water team continued the development of their activities and were successful in getting a number of grants, which were used to modernise equipment; Raven Gill worked to further improve the site; the World Scout Jamboree was held in S Korea in 2023 and the County sent a contingent in conjunction with Central Yorkshire and although beset with considerable difficulties the attendees nevertheless had a great experience and time; the County also sent a Jamboree contingent to Haarlem in the Netherlands which was also a great experience thankfully in line with the plans. In total the year saw significant investment and a prudent consolidation of the financial position.

Financial Review

The County's policy on reserves is to hold sufficient resources to support and continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold a sum equivalent to 12 months running costs, circa £25k. The County held general reserves (excluding designated and restricted funds) of approximately £35k against this at the end of the financial year. This was higher than initially expected because of increasing interest rates and also the successful sale of badges for the County's 50th birthday, the money raised will fund expenditure in 2024. In setting its levy for the year the County recognised the continued need for development as we move out of the pandemic. In looking to the future this reserve along with other designated reserves will continue to underpin and address future risks to income and develop scouting.

The County holds several designated reserves to address specific risks or support future developments. The Executive considers and reviews all reserves periodically. In particular the County holds a restricted reserve for Overseas Projects in Zambia of £21k which arose from various fundraising activities in preparation of sending scouts to Zambia to undertake various projects. This was cancelled owing to Covid, and the County considered a strategy to alternatively meet the needs of the fund raising giving the opportunity of repayment at the time. Unfortunately, it has not been possible to implement this owing to the absence of key individuals in Zambia. As time progresses the risks around the initial strategy are increasing together with the practical issues of spending the monies safely and securely with no effective oversight. This is causing the trustees concern and work is beginning to discuss the situation with the Charity Commission and the Scout Association nationally to look at alternative options.

Fundamentally the use and holding of reserves underpins and supports those achievements and future plans previously mentioned.

The County's Income and Expenditure is relatively small and consequently does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or The Scout Association's Charity Deposit Account although in 2023 the latter was withdrawn by Scout HQ. The County Executive monitors the levels of bank balances and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements and is currently in the early stages of making additional arrangements.

Approved by the Trustees on 10th May 2024 and signed on their behalf by:

County Chair

County Treasurer

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Annual Accounts for the year ended 31st December 2023

Statement of Financial Activities - Summary for the year ended 31st December 2023

Income and Expenditure	2023 General Funds	2023 Restricted Funds	2023 Total	2022 Total
TOTAL INCOMING RESOURCES (page 6)	62,513	46,247	108,760	126,566
TOTAL RESOURCES EXPENDED (page 7)	53,323	79,901	133,224	85,222
	9,190	(33,654)	(24,264)	41,344
TRANSFERS BETWEEN FUNDS	-	-	-	-
NET INCOMING (OUTGOING) RESOURCES	9,190	(33,654)	(24,464)	41,344
Gains (losses) on investment assets	-	-	-	-
NET MOVEMENT IN FUNDS	9,190	(33,654)	(24,464)	41,344
FUND BALANCES BROUGHT FORWARD (page 8)	266,300	88,971	355,271	313,927
FUND BALANCES CARRIED FORWARD	£ 275,490	£ 55,317	£ 330,807	£ 355,271

Statement of Financial Activities for the year ended 31st December 2023

		2023 General Funds	2023 Restricted Funds	2023 Total	2022 Total
INCOMING RESOURCES	Notes				
Membership subscriptions		75,153	-	75,153	69,943
less: Payable		65,072	-	65,072	62,135
		10,081	-	10,081	7,808
INVESTMENT INCOME					
Bank interest		1,314	-	1,314	6
Scout Assoc. Charity Deposit interest		570	-	570	182
		1,884	-	1,884	188
DONATIONS/GRANTS					
Donations/Grants		2,182	-	2,182	3,298
Miscellaneous		4,000	-	4,000	2,964
		6,182	-	6,182	6,262
ACTIVITIES					
Explorer Sections	7	1,973	-	1,973	-
Training Team + County Team	7	-	-	-	-
Adventurous Activities (Water/Climbing)	7	9,105	-	9,105	1,602
Raven Gill Income	7	29,207	-	29,207	28,874
County Events		-	-	-	-
County Camp	7	-	-	-	-
		40,285	-	40,285	30,476
EXPEDITION FUNDS					
Jamboree) World		-	23,802	23,802	54,921
) Poland					
) Haarlem		-	22,445	22,445	22,182
Overseas					
		-	46,247	46,247	77,103
OTHER INCOMING RESOURCES					
HMRC Gift Aid		-	-	-	-
Badge Sales		315	-	315	285
DoE Sales		508	-	508	1,040
Raven Gill Providore Sales		3,258	-	3,258	3,404
Sundry income		-	-	-	-
		4,081	-	4,081	4,729
TOTAL INCOMING RESOURCES		£ 62,513	46,247	108,760	£ 126,566

Statement of Financial Activities for the year ended 31st December 2023

RESOURCES EXPENDED	Notes	2023 General Funds	2023 Restricted Funds	2023 Total	2022 Total
PREMISES					
Rent		6,017	-	6,017	6,413
Utilities		11,323	-	11,323	12,361
Insurance		3,167	-	3,167	3,687
Repairs & Renewals - Raven Gill		14,613	-	14,613	13,732
Miscellaneous Raven Gill Expenditure		104	-	104	100
		<hr/> 35,224	<hr/> -	<hr/> 35,224	<hr/> 36,293
DONATIONS / GRANTS					
Miscellaneous/ Donations/Grants		<hr/> -	<hr/> -	<hr/> -	<hr/> -
ACTIVITIES					
Explorer Sections	7	1,562	-	1,562	-
Training - Team + County Team	7	91	46	137	150
Adventurous Activities	7	6,848	-	6,848	2,822
County Events	7	-	-	-	-
		<hr/> -	<hr/> -	<hr/> -	<hr/> -
		8,501	46	8,547	2,972
RESTRICTED FUNDS					
M Kelham Fund		-	219	219	-
Overseas Projects		-	-	-	-
Jamboree					
) World		-	45,786	45,786	30,719
) Haarlem		-	33,850	33,850	3,232
		<hr/>	<hr/> 79,855	<hr/> 79,855	<hr/> 33,951
ADMINISTRATION EXPENSES					
Administration/Establishment		3,398	-	3,398	5,384
Insurance		1,978	-	1,978	1,814
Independent Examiner's Fees		650	-	650	794
		<hr/> 6,026	<hr/> -	<hr/> 6,026	<hr/> 7,992
TRUSTEES EXPENSES					
Travel	9	337	-	337	175
		<hr/>	<hr/> -	<hr/>	<hr/>
OTHER EXPENDITURE					
Badges - cost of sales		283	-	283	255
DofE - cost of sales		547	-	547	935
Raven Gill Providore - cost of sales		2,405	-	2,405	2,649
Equipment (non-capital)		-	-	-	-
NE Regional Support		-	-	-	-
		<hr/>	<hr/> -	<hr/>	<hr/>
		3,235	-	3,235	3,839

TOTAL RESOURCES SPENT	£	<u>53,323</u>	<u>79,901</u>	<u>133,224</u>	<u>85,222</u>
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Balance Sheet as at 31st December 2023

	Notes	2023	2023	2022	2022
FIXED ASSETS					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
CURRENT ASSETS					
Stocks	5	2,596		2,593	
Debtors		-		-	
Prepayments		4,708		4,880	
Charity Deposit Acc (Scout Assoc)	4	-		51,021	
Cash at bank and in hand	3	153,203		126,427	
		<u>160,507</u>		<u>184,921</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	6	700		650	
NET CURRENT ASSETS		<u>159,807</u>		<u>184,271</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	
		<u>-</u>		<u>-</u>	
			159,807	184,271	
NET ASSETS			<u>£ 330,807</u>		<u>£ 355,271</u>
Represented by:-					
FUNDS					
General Funds	10		275,490		266,300
Restricted Funds	8		55,317		88,971
			<u>£ 330,807</u>		<u>£ 355,271</u>

The notes on pages 9 to 13 form part of these accounts

Approved by the Trustees on 4th May 2023 and signed on their behalf by:

F Rose
County Chair

D Skaife
County Treasurer

Notes to the Accounts for the year ended 31st December 2023

1 ACCOUNTING POLICIES

a) Basis of accounting

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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

(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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

(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. All direct costs relate to the charity's charitable activities.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they are been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

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

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(h) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(i) 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.

(j) 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.

(k) Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

(l) Stocks

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

2 TANGIBLE ASSETS

	Land and Buildings	Office Equipment	Scouting Equipment	Total
COST or VALUATION				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
DEPRECIATION				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

3 CASH AT BANK AND IN HAND

	2023	2022
Bank Current Accounts	25,806	100,345
Bank Deposit Accounts	127,343	26,028
Cash in hand	54	54
	<u>£ 153,203</u>	<u>£ 126,427</u>

4 SHORT TERM DEPOSITS

Charity Deposit Acc (Scout Assoc) - General	-	50,000
Charity Deposit Acc (Scout Assoc) - Raven Gill	-	1,021
	<u>£ -</u>	<u>£ 51,021</u>

5 STOCK

Badges	596	293
D of E Booklets	-	300
Raven Gill Providore	2,000	2,000
	<u>£ 2,596</u>	<u>£ 2,594</u>

6 LIABILITIES:*Amounts falling due within one year*

Creditors	700	650
	<u>£ 650</u>	<u>£ 650</u>

7 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)

Adventurous Activities (Land, Water and Air)	9,326	5,334
Specialist Activities (Climbing and Mountaineering)	854	589
Jamboree Support	834	834
County Camps' Fund	8,530	8,530
County Support & Development Fund	10,000	10,000
Programme Support	7,477	7,477
Raven Gill Camp Site (Separate Bank accounts)	26,629	29,844
Training Team	5,745	5,836
	<u>£ 69,395</u>	<u>£ 68,444</u>

8 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)

	2023	2022
Assessor Training	-	46
Mike Kelham Legacy	12,235	12,454
Overseas) Expeditions	196	196
Overseas) Projects (Zambia) (Deposit Acc for Overseas)	21,586	21,586
Overseas) Seed Fund	1,506	1,506
David Wood Memorial Fund	4,056	4,056
Jamboree) World	3,747	25,731
Jamboree) Poland	4,102	4,102
Jamboree) Haarlem (curr ac of overseas)	7,889	19,294
	£ 55,317	£ 88,971

9 TRUSTEES REMUNERATION AND EXPENSES

Remuneration paid to trustees, if any	£	nil	£	nil
Expenses reimbursed to trustees	£	337	£	175
Number of trustees reimbursed		1		1

10 SUMMARY OF NET ASSETS BY FUNDS

	Unrestricted		Restricted	Total
	General	Designated (Note 7)	(Note 8)	
Fixed Assets	171,000	-	-	171,000
Net Current Assets	35,095	69,395	55,317	159,807
Long-term Liabilities	-	-	-	-
Net Assets	£ 206,095	£ 69,395	£ 55,317	£ 330,807

Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31st December 2023, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

14 Fountain Street
Guisborough
TS14 6PP

J Gresham FCCA
Gresham and Gale

Signed:

Date:

