

WALTER LYON TRUST

England & Wales · Charity number 509265

Details

Other names	INWARD HOUSE, INWARD HOUSE TRUST
Status	Registered
Legal form	Other
Registered	1979-10-23
Register	View on the Charity Commission register

Contact

Address c/o Waters & Atkinson
Old Courthouse
Clark Street
Morecambe
Lancashire
LA4 5HR

Phone 01524 382854

Email WLTrust@protonmail.com

Website www.walterlyontrust.com

Activities

Objects: (A) TO PROVIDE AND MAINTAIN OR ASSIST IN THE PROVISION AND MAINTENANCE OF A HOME AS A RESIDENCE FOR THE ACCOMODATION OF PERSONS IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS OR PHYSICAL OF MENTAL SICKNESS AND IN PARTICULAR, BUT NOT EXCLUSIVELY, OF SUCH PERSONS WHO ARE YOUNG, AND (B) TO FURTHER SUCH OTHER CHARITABLE PURPOSE OR PURPOSES FOR THE WELFARE OF SUCH PERSONS FOR THE TIME BEING ASSISTED BY THE CHARITY AS THE TRUSTEES THINK FIT AND AS MAY CONVENIENTLY BE FURTHERED IN CONJUNCTION WITH THE FURTHERANCE OF THE ABOVE-MENTIONED PROJECT.

Activities: To provide a home for the care of persons suffering from drug addiction

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£54,011	£69,553	-	-
2024-04-05	£46,799	£30,574	-	-
2023-04-05	£43,926	£20,633	-	-
2022-04-05	£42,639	£13,432	-	-
2021-04-05	£42,466	£19,496	-	-

Trustees

Name	Role	Appointed
HUGH EDWARD CLAY	Chair	2016-06-23
Andrew Joseph Nardone		2026-01-28
Andrew Simpson		2023-12-01
Dr Ann Elizabeth Huntington		2016-06-23
Emily Hunter		2021-03-22

WALTER LYON TRUST

England & Wales - Charity number 509265

Accounts

Walter Lyon Trust

Registration number: 509265

**Annual Report and Financial
Statements**

5 April 2025

Walter Lyon Trust

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Walter Lyon Trust

Reference and Administrative Details

Charity name	Walter Lyon Trust
Charity registration number	509265
Principal office	Walter Lyon House Quernmore Road Lancaster LA1 3JT
Trustees	A E Huntington H E Clay E Hunter A Simpson
Bankers	CCLA 80 Cheapside London EC2V 6DZ

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2025

The trustees present their report on the financial statements of the Trust for the year ended 5 April 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The trust was established by a Trust Deed dated 30 March 1979 and was registered with the Charity Commissioner on 23 October 1979. The trust's governing document was updated by way of a scheme approved by the Charity Commission and dated 10 August 1994 (with a further amendment by resolution dated 17 February 2010).

On 6 April 1998 the assets and liabilities of the trust were transferred to a limited company, Inward House Projects Limited, with the exception of the property now known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust. On 20 January 2017 the trust changed its name to Walter Lyon Trust in recognition of its founder Walter Lyon.

Appointment of Trustees

Trustees are appointed in line with the Scheme by the existing trustees. The number of trustees should not fall below three or be more than five. The original Trust Deed expressed the wish (without imposing any legal obligation) that at least one trustee should be a medical practitioner. The trustees must hold meetings at least twice a year.

OBJECTIVES AND ACTIVITIES

The objectives of the Trust are to help those in recovery from drug and alcohol addiction, primarily by the provision of accommodation and care on a short term basis.

These objectives are currently met by renting the property to another charity which has compatible objectives.

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2025

ACHIEVEMENTS AND PERFORMANCE

Walter Lyon House is leased to another charity, which continues the charitable work of the Trust. Rent has been paid by the charity to the Trust for use of the property. The trustees have had due regard to the Charity Commission's public benefit guidance.

The principal source of funding during the year was rental income for use of Walter Lyon House. Outgoing resources have been expended on property costs and charity management costs.

FINANCIAL REVIEW


On the basis of their review of the years' activities, the trustees are satisfied with the financial position at 5 April 2025.

Reserves Policy

The Trust now has sufficient reserves to cover major repair and capital expenditure on the property and the trustees are considering modest increases in expenditure on charitable activities in future years.

Approved by the Trustees on *28 January 2026* and signed on their behalf by:


.....
H E Clay
Trustee


.....
A Simpson
Trustee

Walter Lyon Trust

Statement of financial activities for the Year Ended 5 April 2025

	Note	Unrestricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from					
Investments	2	9965	-	9965	3067
Charitable activities	3	44046	-	44046	43732
Total income and endowments		<u>54011</u>	<u>-</u>	<u>54011</u>	<u>46799</u>
Expenditure					
Charitable activities	4	<u>67175</u>	<u>2378</u>	<u>69553</u>	<u>30574</u>
Total expenditure		<u>67175</u>	<u>2378</u>	<u>69553</u>	<u>30574</u>
Net movement in funds		(13164)	(2378)	(15542)	16225
Reconciliation of funds					
Total funds brought forward		<u>262975</u>	<u>57092</u>	<u>320067</u>	<u>303842</u>
Total funds carried forward	12	<u>249811</u>	<u>54714</u>	<u>304525</u>	<u>320067</u>

The notes on pages 6 to 9 form an integral part of these financial statements.

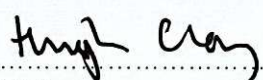
Walter Lyon Trust

Balance Sheet as at 5 April 2025

		2024		2024	
	Note	£	£	£	£
Fixed assets					
Tangible Assets	7		54714		57092
Current assets					
Other debtors	8	485		438	
Cash at bank and in hand		<u>250400</u>		<u>263155</u>	
		250885		263593	
Creditors	9				
Amounts falling due within one year		<u>1074</u>		<u>618</u>	
Net current assets			<u>249811</u>		<u>262975</u>
Net assets			<u>304525</u>		<u>320067</u>
The funds of the charity:					
Endowment funds			54714		57092
Unrestricted funds					
Unrestricted income funds			<u>249811</u>		<u>262975</u>
Total charity funds	12		<u>304525</u>		<u>320067</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Approved by the Board on 28 January 2026 and signed on its behalf by:



.....
H E Clay
Trustee



.....
A Simpson
Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

1 Accounting policies

Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

Fund accounting policy

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

The permanent endowment fund represents the carrying value of a property known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust.

Further details of each fund are disclosed in note 11.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

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

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.

Governance costs

Governance costs include costs of the preparation of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

6 Net incoming resources

Net incoming resources is stated after charging:

	2025 £	2024 £
Depreciation of owned assets	<u>2378</u>	<u>2378</u>

7 Tangible fixed assets

		Land and Buildings £
Cost		
As at 6 April 2024 and 5 April 2025		<u>118920</u>
Depreciation		
As at 6 April 2024		61828
Charge for the year		<u>2378</u>
As at 5 April 2025		<u>64206</u>
Net book value		
As at 5 April 2025		<u>54714</u>
As at 5 April 2024		<u>57092</u>

The property known as Walter Lyon House is considered by the trustees to have a market value of £340,000 as at 5 April 2025. This valuation has not been reflected in these financial statements.

8 Debtors

	2025 £	2024 £
Sundry debtors	<u>485</u>	<u>438</u>

9 Creditors

	2025 £	2024 £
Accruals	<u>1074</u>	<u>618</u>

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2025

10 Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General Funds				
Unrestricted income fund	262975	54011	(67175)	250171
Permanent Endowment				
Walter Lyon House	<u>57092</u>	-	<u>(2378)</u>	<u>54714</u>
	<u>320067</u>	<u>54011</u>	<u>(69553)</u>	<u>304885</u>

12 Net assets by fund

	Unrestricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Tangible assets	-	54714	54714	57092
Current assets	250885	-	250885	263593
Current liabilities	<u>(1074)</u>	-	<u>(1074)</u>	<u>(618)</u>
Net assets	<u>249811</u>	<u>54714</u>	<u>304525</u>	<u>320067</u>

13 Related Party Transactions

There were no transactions with related parties (2024: none).

Independent Examiner's Report to the Trustees of Walter Lyon Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2025 which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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. accounting records were not kept in respect of the charity 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.



Christopher Gardner
FCA - ICAEW
The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

Date 2-2-2026

WALTER LYON TRUST

England & Wales - Charity number 509265

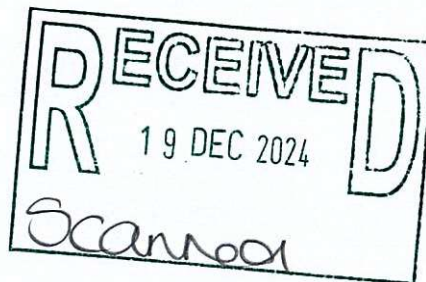
Accounts

Walter Lyon Trust

Registration number: 509265

**Annual Report and Financial
Statements**

5 April 2024



Walter Lyon Trust

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Walter Lyon Trust

Reference and Administrative Details

Charity name	Walter Lyon Trust
Charity registration number	509265
Principal office	Walter Lyon House Quernmore Road Lancaster LA1 3JT
Trustees	A E Huntington H E Clay E Hunter S W Robinson (resigned 27 March 2024) A Simpson (appointed 4 December 2023)
Bankers	CCLA 80 Cheapside London EC2V 6DZ

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2024

The trustees present their report on the financial statements of the Trust for the year ended 5 April 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The trust was established by a Trust Deed dated 30 March 1979 and was registered with the Charity Commissioner on 23 October 1979. The trust's governing document was updated by way of a scheme approved by the Charity Commission and dated 10 August 1994 (with a further amendment by resolution dated 17 February 2010).

On 6 April 1998 the assets and liabilities of the trust were transferred to a limited company, Inward House Projects Limited, with the exception of the property now known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust. On 20 January 2017 the trust changed its name to Walter Lyon Trust in recognition of its founder Walter Lyon.

Appointment of Trustees

Trustees are appointed in line with the Scheme by the existing trustees. The number of trustees should not fall below three or be more than five. The original Trust Deed expressed the wish (without imposing any legal obligation) that at least one trustee should be a medical practitioner. The trustees must hold meetings at least twice a year.

OBJECTIVES AND ACTIVITIES

The objectives of the Trust are to help those in recovery from drug and alcohol addiction, primarily by the provision of accommodation and care on a short term basis.

These objectives are currently met by renting the property to another charity which has compatible objectives.

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2024

ACHIEVEMENTS AND PERFORMANCE

Walter Lyon House is leased to another charity, which continues the charitable work of the Trust. Rent has been paid by the charity to the Trust for use of the property. The trustees have had due regard to the Charity Commission's public benefit guidance.

The principal source of funding during the year was rental income for use of Walter Lyon House. Outgoing resources have been expended on property costs and charity management costs.


FINANCIAL REVIEW

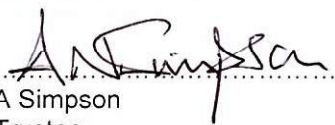
On the basis of their review of the years' activities, the trustees are satisfied with the financial position at 5 April 2024.

Reserves Policy

The Trust now has sufficient reserves to cover major repair and capital expenditure on the property and the trustees are considering modest increases in expenditure on charitable activities in future years.

Approved by the Trustees on 2/12/2024 and signed on their behalf by:


.....
H E Clay
Trustee


.....
A Simpson
Trustee

Walter Lyon Trust

Statement of financial activities for the Year Ended 5 April 2024

	Note	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from					
Investments	2	3067	-	3067	925
Charitable activities	3	<u>43732</u>	-	<u>43732</u>	<u>43001</u>
Total income and endowments		<u>46799</u>	-	<u>46799</u>	<u>43926</u>
Expenditure					
Charitable activities	4	<u>28196</u>	<u>2378</u>	<u>30574</u>	<u>20633</u>
Total expenditure		<u>28196</u>	<u>2378</u>	<u>30574</u>	<u>20633</u>
Net movement in funds		18603	(2378)	16225	23293
Reconciliation of funds					
Total funds brought forward		<u>244372</u>	<u>59470</u>	<u>303842</u>	<u>280549</u>
Total funds carried forward	12	<u>262975</u>	<u>57092</u>	<u>320067</u>	<u>303842</u>

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Balance Sheet as at 5 April 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible Assets	7		57092		59470
Current assets					
Other debtors	8	438		-	
Cash at bank and in hand		<u>263155</u>		<u>249426</u>	
		263593		249426	
Creditors	9				
Amounts falling due within one year		<u>618</u>		<u>5054</u>	
Net current assets			<u>262975</u>		<u>244372</u>
Net assets			<u>320067</u>		<u>303842</u>
The funds of the charity:					
Endowment funds			57092		59470
Unrestricted funds					
Unrestricted income funds			<u>262975</u>		<u>244372</u>
Total charity funds	12		<u>320067</u>		<u>303842</u>


These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Approved by the Board on 2/12/2024

and signed on its behalf by:



.....
H E Clay
Trustee



.....
A Simpson
Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

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The permanent endowment fund represents the carrying value of a property known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust.

Further details of each fund are disclosed in note 11.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

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

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.

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Governance costs include costs of the preparation of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2024

6 Net incoming resources

Net incoming resources is stated after charging:

	2024	2023
	£	£
Depreciation of owned assets	<u>2378</u>	<u>2378</u>

7 Tangible fixed assets

		Land and Buildings £
Cost		
As at 6 April 2023 and 5 April 2024		<u>118920</u>
Depreciation		
As at 6 April 2023		59450
Charge for the year		<u>2378</u>
As at 5 April 2024		<u>61828</u>
Net book value		
As at 5 April 2024		<u>57092</u>
As at 5 April 2023		<u>59470</u>

The property known as Walter Lyon House is considered by the trustees to have a market value of £340,000 as at 5 April 2024. This valuation has not been reflected in these financial statements.

8 Debtors

	2024	2023
	£	£
Sundry debtors	<u>438</u>	<u>-</u>

9 Creditors

	2024	2023
	£	£
Accruals	618	858
Deferred Income	<u>-</u>	<u>4196</u>
	<u>618</u>	<u>5054</u>

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2024

10 Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General Funds				
Unrestricted income fund	244372	46799	(28196)	262975
Permanent Endowment				
Walter Lyon House	<u>59470</u>	<u>-</u>	<u>(2378)</u>	<u>57092</u>
	<u>303842</u>	<u>46799</u>	<u>(30574)</u>	<u>320067</u>

12 Net assets by fund

	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible assets	-	57092	57092	59470
Current assets	263593	-	263593	249426
Current liabilities	<u>(618)</u>	<u>-</u>	<u>(618)</u>	<u>(5054)</u>
Net assets	<u>262975</u>	<u>57092</u>	<u>320067</u>	<u>303842</u>

13 Related Party Transactions

There were no transactions with related parties (2023: none).

Independent Examiner's Report to the Trustees of Walter Lyon Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2024 which are set out on pages 2 to 9.

Responsibilities and basis of report

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

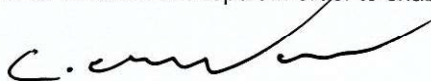
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FCA - ICAEW
The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

Date 19-12-2024

WALTER LYON TRUST

England & Wales - Charity number 509265

Accounts

Walter Lyon Trust

Registration number: 509265

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Statements**

5 April 2023

Walter Lyon Trust

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Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2023

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Governing Document

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Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2023

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FINANCIAL REVIEW

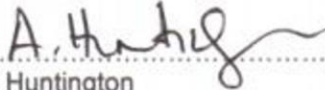
On the basis of their review of the years' activities, the trustees are satisfied with the financial position at 5 April 2023.

Reserves Policy

The Trust now has sufficient reserves to cover major repair and capital expenditure on the property and the trustees are considering modest increases in expenditure on charitable activities in future years.

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


.....
H E Clay
Trustee


.....
A E Huntington
Trustee

Walter Lyon Trust

Statement of financial activities for the Year Ended 5 April 2023

	Note	Unrestricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from					
Investments	2	925	-	925	22
Charitable activities	3	43001	-	43001	42617
Total income and endowments		<u>43926</u>	<u>-</u>	<u>43926</u>	<u>42639</u>
Expenditure					
Charitable activities	4	<u>18255</u>	<u>2378</u>	<u>20633</u>	<u>13432</u>
Total expenditure		<u>18255</u>	<u>2378</u>	<u>20633</u>	<u>13432</u>
Net movement in funds		25671	(2378)	23293	29207
Reconciliation of funds					
Total funds brought forward		<u>218701</u>	<u>61848</u>	<u>280549</u>	<u>251342</u>
Total funds carried forward	12	<u>244372</u>	<u>59470</u>	<u>303842</u>	<u>280549</u>

The notes on pages 6 to 9 form an integral part of these financial statements.


Walter Lyon Trust

Balance Sheet as at 5 April 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible Assets	7		59470		61848
Current assets					
Other debtors	8		-	383	
Cash at bank and in hand		<u>249426</u>		<u>218702</u>	
		249426		219085	
Creditors	9				
Amounts falling due within one year		<u>5054</u>		<u>384</u>	
Net current assets			<u>244372</u>		<u>218701</u>
Net assets			<u>303842</u>		<u>280549</u>
The funds of the charity:					
Endowment funds			59470		61848
Unrestricted funds					
Unrestricted income funds			<u>244372</u>		<u>218701</u>
Total charity funds	12		<u>303842</u>		<u>280549</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Approved by the Board on 4 December 2023 and signed on its behalf by:



 H E Clay
 Trustee



 A E Huntington
 Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

1 Accounting policies

Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

Fund accounting policy

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

The permanent endowment fund represents the carrying value of a property known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust.

Further details of each fund are disclosed in note 11.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

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

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.

Governance costs

Governance costs include costs of the preparation of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

6 Net incoming resources

Net incoming resources is stated after charging:

	2023 £	2022 £
Depreciation of owned assets	<u>2378</u>	<u>2378</u>

7 Tangible fixed assets

		Land and Buildings £
Cost		
As at 6 April 2022 and 5 April 2023		<u>118920</u>
Depreciation		
As at 6 April 2022		57072
Charge for the year		<u>2378</u>
As at 5 April 2023		<u>59450</u>
Net book value		
As at 5 April 2023		<u>59470</u>
As at 5 April 2022		<u>61848</u>

The property known as Walter Lyon House is considered by the trustees to have a market value of £340,000 as at 5 April 2023. This valuation has not been reflected in these financial statements.

8 Debtors

	2023 £	2022 £
Sundry debtors	<u>-</u>	<u>383</u>

9 Creditors

	2023 £	2022 £
Accruals	858	384
Deferred Income	<u>4196</u>	<u>-</u>
	<u>5054</u>	<u>384</u>

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2023

10 Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General Funds				
Unrestricted income fund	218701	43926	(18255)	244372
Permanent Endowment				
Walter Lyon House	<u>61848</u>	<u>-</u>	<u>(2378)</u>	<u>59470</u>
	<u>280549</u>	<u>43926</u>	<u>(20633)</u>	<u>303842</u>

12 Net assets by fund

	Unrestricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible assets	-	59470	59470	61848
Current assets	249426	-	249426	219085
Current liabilities	<u>(5054)</u>	<u>-</u>	<u>(5054)</u>	<u>(384)</u>
Net assets	<u>244372</u>	<u>59470</u>	<u>303842</u>	<u>280549</u>

13 Related Party Transactions

There were no transactions with related parties (2022: none).

Independent Examiner's Report to the Trustees of Walter Lyon Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2023 which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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. *accounting records were not kept in respect of the charity 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.



Christopher Gardner
FCA - ICAEW
The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

Date 7/12/2023

WALTER LYON TRUST

England & Wales - Charity number 509265

Accounts

Walter Lyon Trust

Registration number: 509265

**Annual Report and Financial
Statements**

5 April 2022

Walter Lyon Trust

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Walter Lyon Trust

Reference and Administrative Details

Charity name	Walter Lyon Trust
Charity registration number	509265
Principal office	Walter Lyon House Quernmore Road Lancaster LA1 3JT
Trustees	A J Lamb (resigned 13 September 2021) A E Huntington H E Clay E Hunter S W Robinson A Mackintosh (appointed 13 September 2021)
Bankers	CCLA 80 Cheapside London EC2V 6DZ

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2022

The trustees present their report on the financial statements of the Trust for the year ended 5 April 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The trust was established by a Trust Deed dated 30 March 1979 and was registered with the Charity Commissioner on 23 October 1979. The trust's governing document was updated by way of a scheme approved by the Charity Commission and dated 10 August 1994 (with a further amendment by resolution dated 17 February 2010).

On 6 April 1998 the assets and liabilities of the trust were transferred to a limited company, Inward House Projects Limited, with the exception of the property now known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust. On 20 January 2017 the trust changed its name to Walter Lyon Trust in recognition of its founder Walter Lyon.

Appointment of Trustees

Trustees are appointed in line with the Scheme by the existing trustees. The number of trustees should not fall below three or be more than five. The original Trust Deed expressed the wish (without imposing any legal obligation) that at least one trustee should be a medical practitioner. The trustees must hold meetings at least twice a year.

OBJECTIVES AND ACTIVITIES

The objectives of the Trust are to help those in recovery from drug and alcohol addiction, primarily by the provision of accommodation and care on a short term basis.

These objectives are currently met by renting the property to another charity which has compatible objectives.

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2022

ACHIEVEMENTS AND PERFORMANCE

Walter Lyon House is leased to another charity, which continues the charitable work of the Trust. Rent has been paid by the charity to the Trust for use of the property. The trustees have had due regard to the Charity Commission's public benefit guidance.

The principal source of funding during the year was rental income for use of Walter Lyon House. Outgoing resources have been expended on property costs and charity management costs.


FINANCIAL REVIEW


On the basis of their review of the years' activities, the trustees are satisfied with the financial position at 5 April 2022.

Reserves Policy

The Trust now has sufficient reserves to cover major repair and capital expenditure on the property and the trustees are considering modest increases in expenditure on charitable activities in future years.

Approved by the Trustees on 5 December 2022 and signed on their behalf by:


.....
H E Clay
Trustee


.....
A E Huntington
Trustee

Walter Lyon Trust

Statement of financial activities for the Year Ended 5 April 2022

	Note	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from					
Investments	2	22	-	22	43
Charitable activities	3	42617	-	42617	42423
Total income and endowments		<u>42639</u>	<u>-</u>	<u>42639</u>	<u>42466</u>
Expenditure					
Charitable activities	4	<u>11054</u>	<u>2378</u>	<u>13432</u>	<u>19496</u>
Total expenditure		<u>11054</u>	<u>2378</u>	<u>13432</u>	<u>19496</u>
Net movement in funds		31585	(2378)	29207	22970
Reconciliation of funds					
Total funds brought forward		<u>187116</u>	<u>64226</u>	<u>251342</u>	<u>228372</u>
Total funds carried forward	12	<u>218701</u>	<u>61848</u>	<u>280549</u>	<u>251342</u>

The notes on pages 6 to 9 form an integral part of these financial statements.

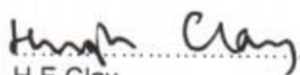
Walter Lyon Trust

Balance Sheet as at 5 April 2022

		2022		2021	
Note	£	£	£	£	£
Fixed assets					
Tangible Assets	7		61848		64226
Current assets					
Other debtors	8	383		-	
Cash at bank and in hand		<u>218702</u>		<u>191094</u>	
		219085		191094	
Creditors	9				
Amounts falling due within one year		<u>384</u>		<u>3978</u>	
Net current assets			<u>218701</u>		<u>187116</u>
Net assets			<u>280549</u>		<u>251342</u>
The funds of the charity:					
Endowment funds			61848		64226
Unrestricted funds					
Unrestricted income funds			<u>218701</u>		<u>187116</u>
Total charity funds	12		<u>280549</u>		<u>251342</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Approved by the Board on 5 December 2022 and signed on its behalf by:



 H E Clay
 Trustee



 A E Huntington
 Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2022

1 Accounting policies

Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

Fund accounting policy

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

The permanent endowment fund represents the carrying value of a property known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust.

Further details of each fund are disclosed in note 11.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

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

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.

Governance costs

Governance costs include costs of the preparation of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2022

6 Net incoming resources

Net incoming resources is stated after charging:

	2022 £	2021 £
Depreciation of owned assets	<u>2378</u>	<u>2378</u>

7 Tangible fixed assets

		Land and Buildings £
Cost		
As at 6 April 2021 and 5 April 2022		<u>118920</u>
Depreciation		
As at 6 April 2021		54694
Charge for the year		<u>2378</u>
As at 5 April 2022		<u>57072</u>
Net book value		
As at 5 April 2022		<u>61848</u>
As at 5 April 2021		<u>64226</u>

The property known as Walter Lyon House is considered by the trustees to have a market value of £340,000 as at 5 April 2022. This valuation has not been reflected in these financial statements.

8 Debtors

	2022 £	2021 £
Sundry debtors	<u>383</u>	<u>-</u>

9 Creditors

	2022 £	2021 £
Accruals	384	354
Deferred Income	<u>-</u>	<u>3624</u>
	<u>384</u>	<u>3978</u>

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2022

10 Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 6 April 2021 £	Incoming resources £	Resources expended £	At 5 April 2022 £
General Funds				
Unrestricted income fund	187116	42639	(11054)	218701
Permanent Endowment				
Walter Lyon House	<u>64226</u>	<u>-</u>	<u>(2378)</u>	<u>61848</u>
	<u>251342</u>	<u>42639</u>	<u>(13432)</u>	<u>280549</u>

12 Net assets by fund

	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible assets	-	61848	61848	64226
Current assets	219085	-	219085	191094
Current liabilities	<u>(384)</u>	<u>-</u>	<u>(384)</u>	<u>(3978)</u>
Net assets	<u>218701</u>	<u>61848</u>	<u>280549</u>	<u>251342</u>

13 Related Party Transactions

There were no transactions with related parties (2021: none).

Independent Examiner's Report to the Trustees of Walter Lyon Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2022 which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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. accounting records were not kept in respect of the charity 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.



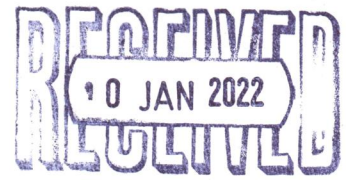
Christopher Gardner
FCA - ICAEW
The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

Date 3/2/23

WALTER LYON TRUST

England & Wales - Charity number 509265

Accounts



Walter Lyon Trust

Registration number: 509265

**Annual Report and Financial
Statements**

5 April 2021

Walter Lyon Trust

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Walter Lyon Trust

Reference and Administrative Details

Charity name	Walter Lyon Trust
Charity registration number	509265
Principal office	Walter Lyon House Quernmore Road Lancaster LA1 3JT
Trustees	A J Lamb (resigned 13 September 2021) A E Huntington H E Clay E Hunter (appointed 22 March 2021) S W Robinson (appointed 22 March 2021) A Mackintosh (appointed 13 September 2021)
Bankers	CCLA 80 Cheapside London EC2V 6DZ

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2021

The trustees present their report on the financial statements of the Trust for the year ended 5 April 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The trust was established by a Trust Deed dated 30 March 1979 and was registered with the Charity Commissioner on 23 October 1979. The trust's governing document was updated by way of a scheme approved by the Charity Commission and dated 10 August 1994 (with a further amendment by resolution dated 17 February 2010).

On 6 April 1998 the assets and liabilities of the trust were transferred to a limited company, Inward House Projects Limited, with the exception of the property now known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust. On 20 January 2017 the trust changed its name to Walter Lyon Trust in recognition of its founder Walter Lyon.

Appointment of Trustees

Trustees are appointed in line with the Scheme by the existing trustees. The number of trustees should not fall below three or be more than five. The original Trust Deed expressed the wish (without imposing any legal obligation) that at least one trustee should be a medical practitioner. The trustees must hold meetings at least twice a year.

OBJECTIVES AND ACTIVITIES

The objectives of the Trust are to help those in recovery from drug and alcohol addiction, primarily by the provision of accommodation and care on a short term basis.

These objectives are currently met by renting the property to another charity which has compatible objectives. The trustees are considering options for funding other complementary activities or services with similar objectives in future years.

Mission Statement

Walter Lyon Trust recognises the damage which is caused to individuals, to families and to the community by the abuse and misuse of drugs, whether illegal or prescribed, of alcohol and of other substances. The residential and community based services provided by the Trust are designed to achieve the following objectives:

- To enable the individual to maintain the resolve to remain abstinent from illegal and problematic substance use.
- To enable the individual to support himself/herself in the community without recourse to offending.
- To enable the individual to make or restore healthy, mutually supportive relationships with their family, friends and neighbours.
- To make a contribution to the overall reduction of crime and substance misuse, thereby helping to develop safer communities and enhancing the lives of people who live in them.

Walter Lyon Trust

Trustees' Report for the Year Ended 5 April 2021

ACHIEVEMENTS AND PERFORMANCE

Walter Lyon House is leased to another charity, which continues the charitable work of the Trust. Rent has been paid by the charity to the Trust for use of the property. The trustees have had due regard to the Charity Commission's public benefit guidance.

The principal source of funding during the year was rental income for use of Walter Lyon House. Outgoing resources have been expended on property costs and charity management costs.

FINANCIAL REVIEW

On the basis of their review of the years' activities, the trustees are satisfied with the financial position at 5 April 2021.

Reserves Policy

The Trust now has sufficient reserves to cover major repair and capital expenditure on the property and the trustees are considering modest increases in expenditure on charitable activities in future years.

Approved by the Trustees on*6 December*.....2021 and signed on their behalf by:

Hugh Clay
.....
H E Clay
Trustee

A Huntington
.....
A E Huntington
Trustee

Walter Lyon Trust

Statement of financial activities for the Year Ended 5 April 2021

	Note	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from					
Investments	2	43	-	43	336
Charitable activities	3	42423	-	42423	41683
Total income and endowments		<u>42466</u>	<u>-</u>	<u>42466</u>	<u>42019</u>
Expenditure					
Charitable activities	4	<u>17118</u>	<u>2378</u>	<u>19496</u>	<u>8385</u>
Total expenditure		<u>17118</u>	<u>2378</u>	<u>19496</u>	<u>8385</u>
Net movement in funds		25348	(2378)	22970	33634
Reconciliation of funds					
Total funds brought forward		<u>161768</u>	<u>66604</u>	<u>228372</u>	<u>194738</u>
Total funds carried forward	11	<u>187116</u>	<u>64226</u>	<u>251342</u>	<u>228372</u>

The notes on pages 6 to 9 form an integral part of these financial statements.

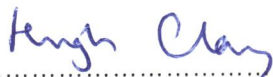
Walter Lyon Trust

Balance Sheet as at 5 April 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible Assets	7		64226		66604
Current assets					
Cash at bank and in hand		<u>191094</u>		<u>165587</u>	
		191094		165587	
Creditors					
	8				
Amounts falling due within one year		<u>3978</u>		<u>3819</u>	
Net current assets			<u>187116</u>		<u>161768</u>
Net assets			<u>251342</u>		<u>228372</u>
The funds of the charity:					
Endowment funds			64226		66604
Unrestricted funds					
Unrestricted income funds			<u>187116</u>		<u>161768</u>
Total charity funds	11		<u>251342</u>		<u>228372</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Approved by the Board on 6 December 2021 and signed on its behalf by:



 H E Clay
 Trustee



 A E Huntington
 Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

1 Accounting policies

Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

Fund accounting policy

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

The permanent endowment fund represents the carrying value of a property known as Walter Lyon House which, under the terms of a legacy, is regarded legally as a permanent endowment of the trust.

Further details of each fund are disclosed in note 11.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

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

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.

Governance costs

Governance costs include costs of the preparation of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

6 Net incoming resources

Net incoming resources is stated after charging:

	2021	2020
	£	£
Depreciation of owned assets	<u>2378</u>	<u>2378</u>

7 Tangible fixed assets

		Land and Buildings £
Cost		
As at 6 April 2020 and 5 April 2021		<u>118920</u>
Depreciation		
As at 6 April 2020		52316
Charge for the year		<u>2378</u>
As at 5 April 2021		<u>54694</u>
Net book value		
As at 5 April 2021		<u>64226</u>
As at 5 April 2020		<u>66604</u>

The property known as Walter Lyon House is considered by the trustees to have a market value of £340,000 as at 5 April 2021. This valuation has not been reflected in these financial statements.

8 Creditors

	2021	2020
	£	£
Accruals	354	354
Deferred Income	<u>3624</u>	<u>3465</u>
	<u>3978</u>	<u>3819</u>

Walter Lyon Trust

Notes to the Financial Statements for the Year Ended 5 April 2021

9 Controlling entity

The charity is controlled by the trustees.

10 Analysis of funds

	At 6 April 2020 £	Incoming resources £	Resources expended £	At 5 April 2021 £
General Funds				
Unrestricted income fund	161768	42466	(17118)	187116
Permanent Endowment				
Walter Lyon House	<u>66604</u>	<u>-</u>	<u>(2378)</u>	<u>64226</u>
	<u>228372</u>	<u>42466</u>	<u>(19496)</u>	<u>251342</u>

11 Net assets by fund

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible assets	-	64226	64226	66604
Current assets	191094	-	191094	165587
Current liabilities	<u>(3978)</u>	<u>-</u>	<u>(3978)</u>	<u>(3819)</u>
Net assets	<u>187116</u>	<u>64226</u>	<u>251342</u>	<u>228372</u>

12 Related Party Transactions

There were no transactions with related parties (2020: none).

Independent Examiner's Report to the Trustees of Walter Lyon Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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. accounting records were not kept in respect of the charity 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.



Christopher Gardner
FCA - ICAEW
The Old Court House
Clark Street
Morecambe
Lancashire
LA4 5HR

Date

14/01/2022