

Standout Programmes
Charity number 1177813
Company number 11257739

StandOut Programmes

Trustees Report and Financial Statements

For the period ended 31 March 2020

Charity number 1177813
Company number 11257739

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Standout Programmes
Charity number 1177813
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Legal and administrative information

Trustees:

Penny Parker
Joe Froud
Marion Peters
Elizabeth Delacave
Joseph Ewing

Independent Examiner:

S D Clarke FCA
Haines Watts (City) LLP
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

Charity number

1177813

Company number

11257739

Registered office

Unit 409, China Works
Black Prince Road,
London, SE1 7SJ

Bankers

Metro Bank
One Southampton Row,
London, WC1B 5HA

Caf Bank
25 Kings Hill Avenue,
Kings Hill, West Malling,
Kent, ME19 4 JQ

Standout Programmes
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Report of the Trustees

The Trustees are pleased to present their report and financial statements for the period ended 31 March 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 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 (FRS 102) effective 1 January 2015.

Structure, governance and management

The Charity is a company limited by a guarantee. The Members of the Charity are the Trustees. In the event of the Charity being wound up the liability in respect of the guarantee is limited to £10 per Member.

The Trustees, who are also Directors for the purpose of company law, who served during the year were:

Penny Parker
Joe Froud
Marion Peters
Elizabeth Delacave
Joseph Ewing

Trustees are recruited as and when necessary.

The Board are mindful of their requirements to undertake necessary and relevant training.

The management of the Charity is undertaken by the Trustees.

The Trustees are mindful of the need to have adequate controls and procedures to identify and mitigate areas of potential risk.

Objectives and activities

The objects of the charity are:

- the training, care, and rehabilitation of people in prison and people with a conviction by providing advice, assistance and support and organising educational programmes and other activities, and supporting the provision of the same, as a means of:
- helping people in prison and people with a conviction to advance in life by developing their skills to enable them to integrate into and participate in society as independent and responsible individuals through;
- advancing education; and
- relieving unemployment among people who have been in prison or had a conviction, including through assisting them to find employment and to otherwise rehabilitate themselves;

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities and Performance

As we write this looking back over the last financial year, we are mid the Covid19 crisis that has bought all our lives to a halt. However, this report, on our second financial year ended 31 March 2020, scrapes through being 99% pre-Covid19.

This was our second year since becoming a charity and it has been significant. We now have four full time coaches and operate in two London prisons, HMP Wandsworth and HMP Pentonville and, in February 2020, took on our first office space with a small unit at China Works in South London. The growth over the year has been enabled by our supporters and we received our first significant grants from well-respected funders in the criminal justice sector. The development owes most to the dedication, skills and commitment of all our team, from trustees to the staff. We are also encouraged by the enthusiasm of our growing band of volunteers and collaborative partners, whether employers or partner organisations and, most of all, by the men we have been privileged to work with over the year.

StandOut offer their support to trainees for as long as it is needed. The invitation to join the Programme is focused on a trainee's ambitions for employment, education or training. Each journey is unique, and a result of our approach is that sometimes trainees realise that there are other steps to put in place to ensure the stability necessary to implement long term change. Their stories are an important part of explaining outcomes. We are proud that through the year, the number of trainees in employment, education or training were consistently around 50% with a further up to 20% engaged with coaches working to those aims. We expect Covid19 to have an impact but in fact it underscores the importance of the support StandOut coaches offer.

Over the year, building on the success of the pilot course in prison, we have delineated the Programme into three phases:

Phase 1 – our 12-day group course delivered in prison;

Phase 2 – 1:1 coaching support with occasional group sessions from the end of phase 1 to a trainee's release date which also includes further opportunities to meet employers; and

Phase 3 – individually tailored 1:1 coaching support after release, which focus on a trainee's ambitions for employment, education or training, including introductions to StandOut's employer partners. Coaches offer support in Phase 3 for as long as a trainee requires it and, as we support people to achieve stability, this often includes a wraparound of wider support and referrals.

"I knew I wanted to change, that's why I signed up for the course, but Standout helped me believe that it was possible." StandOut trainee

In the last 12 months, StandOut has delivered five Programmes at HMP Wandsworth and expanded our services with a pilot and one further programme at HMP Pentonville. Over the year 52 men completed the course at HMP Wandsworth and over the pilot and first full course at HMP Pentonville we have worked with 21 men. In total since StandOut became a charity 118 men have completed the StandOut course and 87% of them have continued to work with our coaches after release.

Employer visits during Phase 1 are a significant feature of our courses. We have enjoyed partnering with employers supporting their engagement with prisons, some for the first time. Over the year we have worked with employers from a range of sectors and would like to thank them for their support: K & M McLoughlin, Veolia, DHL, ISS, Midgard, Evolve Apprentices, HSS, Keltbray, and Sodexo.

We have built on our volunteer involvement this year: volunteers join us in prison and support trainees at three points during the course, through CV workshops, mock interview sessions and graduation afternoons. These sessions are a win-win: they offer trainees a chance to network with employers, practice

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communications skills and grow in self-confidence; and volunteers a perspective on the talented and motivated pool of trainees and an insight into the challenges many face on release from prison.

"It was a really beneficial day, it felt incredibly rewarding. At the end we all sat together and discussed feedback, it evident the session provided a real boost of confidence which was lovely. The day has completely changed my perspective." Georgina Davies, People & Culture Advisor, ISS

We have also focused on developing our connections with employers in order to develop referral pathways and support for trainees. We have used our experience to encourage fair recruitment practices and we have been pleased to work with the New Futures Network, an arm of the Ministry of Justice established to promote and support employers to engage with prisons and to offer opportunities to people leaving prison. We have been able to offer employers who are engaging for the first time with the question of employment for people with convictions, an opportunity to see for themselves the talent in prisons. Our experience is that employers value StandOut's personal approach and the support we continue to offer trainees after their release from prison. During the year we were pleased to facilitate a visit to HMP Wandsworth for members of Business in the Community (BiTC) showcasing the best of the opportunities to work in prison and also the work of the prison's partner organisations.

"I came out of prison with £46 – literally not enough to get a train ticket back home to Wales. There isn't enough support for people coming out of prison which is why so many people reoffend. I think that's where StandOut comes in. To be honest the only reason I joined the programme initially was to get out of my cell but as soon as I got into the course, the coaches were really brilliant. They helped me build my CV up and just changed my whole mindset really – even if I fail, I just need resilience to get back up and keep trying." StandOut trainee

Funding

StandOut delivers its services free of charge, on a partnership basis. Over the year we have continued to build a strong relationship with HMP Wandsworth and to develop our new partnership with HMP Pentonville. This model allows StandOut to deliver its objectives and work without restrictions, in line with its values. Funding is therefore a key objective in the strategic planning of the organisation.

"The StandOut course captures people on the cusp of release, and I have seen it transform their perspective, ambition and opportunities. StandOut staff work to the highest standards of professionalism, demonstrating integrity, trust and commitment, and going the extra mile for trainees. They deliver results for men through-the-gate which are often aimed for, but too rarely achieved. We are immensely grateful for the opportunities they provide to our men and value the partnership enormously."
Katie Nutley, Head of Reducing Reoffending, HMP Wandsworth

StandOut's financial independence depends on funding activities through grants and donations and this year marked a step up in our fundraising activities. We were delighted to receive a significant three-year grant from the Tudor Trust, who are well-respected in the criminal justice arena. In early 2020 we were also awarded a three-year grant by another respected funder, the Bromley Trust. In addition, a three-year matched grant from a philanthropist spurred a first fundraising dinner and the development of a group of key donors. As with our approach to the Programme where we know relationships are of fundamental importance, we are pleased to be developing relationships with our funders and welcome their contribution to the conversation we lead around rehabilitation and the challenges faced by so many leaving prison. We were also grateful for significant support from The Waterloo Foundation and The Wingate Foundation.

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As we move into a year which we now know will be a deeply challenging one for us all, we are grateful to have committed funders and to have developed a strong foundation as we broaden that funding base. It is the Trustee's aim to retain this independent model which supports excellence and innovation.

Operations

At the start of the financial year we worked from home or from our prison-based office space. We were incredibly grateful for the offer of hot desking space at the offices of Peldon Rose, an innovative office interiors business, and the warm welcome from their team (some of whom now volunteer with StandOut) and enjoyed use of their particularly fabulous facilities. With their business development and our growth, we made the step to our own office space in February 2020, supported by Peldon Rose with furniture to get us started. The small unit in China Works will allow us to build the sense of team, and to have a base with public access to work safely with trainees in the community. Unfortunately, like so many, we have returned to home working for now, but we look forward to returning when we can.

Gifts in kind are a tremendous and often overlooked support for charities and we are really grateful for an introduction to HP through IT company Softcat, and the gift of 8 HP laptops for use in delivering the Programme in HMP Pentonville. This has allowed us to work much more effectively, for example, with volunteers in the CV workshops.

Our team

The significant development over the year has been the growth of the team, from one full and one part time coach to a team of four full time coaches: two at each prison. The coaches work a part of every week in prison which ensures they are plugged into the prison and can build relationships that generate recruitment to the course and positive collaborations to ensure the best support for trainees. StandOut coaches have gained a reputation for professionalism, reliability and for going the extra mile. Following maternity leave, Jo Fellows returned to her role as Programme Director, and has led on developing the team and carrying out the first overview of the Phase 1 curriculum using feedback from trainees and learning from the coaching team.

As StandOut has grown from a project into an organisation over the last 12 months, we have strengthened our infrastructure in the areas of operations and fundraising with the use of consultants, as we continue to establish ourselves as a reputable and robust organisation. We have also been really pleased to partner with the Year Here project and to take a Year Here Fellow for five months in the first half of 2019 who supported the team in HMP Wandsworth and helped develop our database.

With the growing staff team, we have a rigorous training programme. All coaches complete Coaching for Leadership, an accredited coaching programme delivered by Resurgo Trust, and Unlock's Advising on Disclosure training. In addition, in the year, our staff have received Safeguarding awareness training, Lone Working Protection training, and worked with Transform Justice, to support our use of language when sharing about work and the criminal justice system.

The Trustees want to record their thanks for the work that Penny Parker has done during the year, leading the team and driving StandOut's work forward: Penny remains a trustee and is not remunerated for her role.

The year ahead

As we look ahead to the next 12 months, in a time of great uncertainty, we are confident of one thing - the needs of those in prison have not lessened, and the support that StandOut offers is as important as ever.

Whilst social distancing measures will require us to adapt some of our services in the year ahead, we remain committed to delivering our programme to support men as they prepare to face the challenges of the world

outside prison. We will continue to engage with trainees both in and outside of prison, in accordance with adjusted prison regimes and the ways and means that are possible to us during this time.

We will launch a new database system over the next year to improve how we record our work with trainees. This will improve our ability to track and report on outcomes. In due course, we will also enhance the same system to include fundraising and wider stakeholder engagement. Our work to strengthen our infrastructure will continue with plans to implement a new HR system, and increase our voice with social media engagement, a regular newsletter and articles.

We are confident we have financial provision in place to satisfy our position and plans for the next year which have been revised in the light of Covid19. Whilst we anticipate the fundraising climate will look different, we have plans in place to make applications for additional grants and to continue to grow our supporter base.

As we move into a year which we now know will be a challenging one, we appreciate the flexibility already shown by our funders and their support for our plans, and we remain grateful for those committed trusts and individuals who make StandOut possible.

The final word comes from one of our 2019 trainees who is now out of prison and working with the coaches in Phase 3:

"I still call Alex all the time, just to get his second opinion on things. I never had a responsible adult growing up or people to ask for help about this stuff. Alex is the first person that I've had. That's the thing about StandOut, you can reach out to the coaches if you're confused about something or if you need help with anything."
StandOut trainee.

Public Benefit

The Trustees have complied with their duty under the Charities Act 2011 and have paid due regard to public benefit when preparing this report.

Reserves

The Board's reserves policy is to maintain a minimum level of operating costs in light of the predominant risks to the organisation, specifically a fall in income. The Board has reviewed the current unrestricted reserves of the Charity and considers that the level is sufficient but not excessive. The Charity has unrestricted reserves to cover 6 months operation costs.

Risk

The Trustees have undertaken procedures in order to implement SORP 2015 as it is acknowledged best practice for charities. They have undertaken a risk management process, which outlines the key risks of the Charity, relevant control procedures, responsibilities and future actions to be taken. Future monitoring of risk has now become embedded within the overall agreed procedures of the Charity.

The Trustees are satisfied that all the major risks to which the Charity is exposed are being reviewed and systems of internal control are being established to manage those risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for keeping accounting records which 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. 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.

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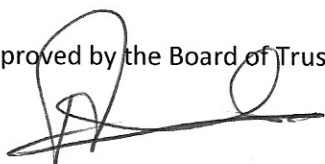
The Directors (who are also Trustees for the purposes of charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 business.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees/Directors and signed on their behalf by:



.....
Joe Froud
Trustee/Director

gm July 2020

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Independent Examiner's report to the Trustees of Standout Programmes

I report on the accounts of the charitable company for the period ended 31 March 2020, which are set out on pages 11 to 16.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) 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 Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity 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 Act

have 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.

Samuel David Clarke FCA
Haines Watts (City) LLP
69-73 Theobalds Road, London, WC1X 8TA
9 July 2020

Standout Programmes

Statement of Financial Activities for the period ended 31 March 2020

			2020	2019
			£	£
Income from	Unrestricted	Restricted	Total	Total
Grants and Trusts	36,000	46,000	82,000	-
Donations / Gift Aid	131,228	19,590	150,818	64,058
Services	-	-	-	24,000
Other	13,941	-	13,941	-
Total income	181,169	65,590	246,759	88,058
Expenditure on				
Charitable Activities-note 2	107,800	58,303	166,103	52,398
Raising Funds	8,898	-	8,898	-
Total expenditure	116,698	58,303	175,001	52,398
Net movement in funds	64,471	7,287	71,758	35,660
Reconciliation of funds				
Brought forward	35,660	-	35,660	-
Total funds carried forward at 31 March 2020	100,131	7,287	107,418	35,660

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Standout Programmes
Balance sheet as at 31 March 2020

	Notes	2020 £	2019 £
Current Assets			
Cash at Bank and in hand		116,637	35,660
Total assets		116,637	35,660
Current Liabilities			
Amounts falling due within one year	3	9,219	-
Net Current Assets		107,418	35,660
Total Assets Less Current Liabilities		107,418	35,660
Funds			
Unrestricted Funds		100,132	35,660
Restricted		7,287	-
Total funds		107,418	35,660

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

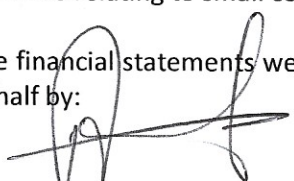
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 9th July 2020 and were signed on its behalf by:


Joe Froud
Trustee/Director

Standout Programmes

Notes forming part of the financial statements for the period ended 31 March 2020

1. Accounting policies

A summary of principal accounting policies, all of which have been applied consistently throughout the year and the preceding year, is set out below.

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

In applying the Trustees' accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Critical judgements in applying the company's accounting policies

The critical judgement that the directors have made in the process of applying the company's accounting policies that have the most significant effect on the amounts recognised in the statutory financial statements are discussed below:

Assessing indicators and impairment

In assessing whether there have been any indicators or impairment of assets, the Trustees have considered both external and internal sources of information such as market conditions, counterparty credit ratings and experience or recoverability. There have been no indicators or impairments identified during the current financial year.

(a) Income

Donation income is accounted for in the period in which the Charity is entitled to receipt.

(b) Expenditure is included on an accruals basis.

Standout Programmes

Notes forming part of the financial statements for the period ended 31 March 2020

(c) Funds structure

All funds are unrestricted

(d) Going concern

The financial statements are prepared on the basis that the Trustees have adequate resources to continue to operate.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Members have concluded that they can continue to adopt the going concern basis in preparing the financial statements,

(e) Financial instruments and Critical accounting estimates and judgements

Basic financial instruments including basic financial liabilities – other payables – which are recognised at transaction price.

Cash at bank includes cash held with banks.

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on experience and other factors that are considered to be relevant. Actual result may differ from these estimates which are reviewed on an ongoing basis and recognised when appropriate.

Key sources of estimation uncertainty

Due to the straightforward nature of the activities of the charity, the Trustees do not believe that there are any estimation uncertainties that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds Structure

Unrestricted funds can be used in accordance for the charitable activities at the discretion of the Trustees.

Donation income recognition

Charitable income is recognised on a cash received basis other than where an accruals basis provides a more accurate basis or will give a fairer representation of the underlying nature of the transaction. Income is recognised so far as there is entitlement to the income, it is more than likely that it will be received and the amount is quantifiable.

Standout Programmes

Notes forming part of the financial statements for the period ended 31 March 2020

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Gifts in kind

Gifts in kind are recognised in both income and expenditure to reflect the true levels of income and costs.

Provisions

Provisions are recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that the obligation will be required to be settled, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting taking into account the risks and uncertainties surrounding the obligation. Provisions are discounted when the time value of money is material.

Financial instruments

Financial assets and liabilities are recognised when the company becomes party to the contractual provisions of the financial instrument. The company holds basic financial instruments which comprise cash at bank, trade and other receivables and trade and other payables.

Financial assets - classified as basic financial instruments

(i) Cash at bank and in hand

Cash at bank and in hand include cash in hand, deposits held with banks, and other short-term highly liquid investments with original maturities of three months or less.

Going concern

After making enquiries, the Trustees believe that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees have continued to adopt the going concern basis in preparing the financial statements.

Standout Programmes

Notes forming part of the financial statements for the period ended 31 March 2020

2. Total expenditure

	2020 Total £	2019 Total £
Analysis of charitable expenditure Including support costs		
Charitable Activities	134,801	42,254
Governance	5,854	10,144
Central Costs	25,448	
Total resources expended	<u>166,103</u>	<u>52,398</u>

Included within central overhead costs is a donated rent expense of £9,000

3. Creditors: amounts falling due within one year

	2020 Total £	2019 Total £
Trade Creditors	5,255	-
Social Security	3,964	-
	<u>9,219</u>	<u>-</u>

4. Trustee remuneration/ Employee salaries

The Trustees receive no remuneration or expenses.

There were no employees whose annual remuneration was £60,000 or more.

No Trustees received remuneration or were reimbursed for expenses in the current period.

5. Status

Standout Programmes is a registered charity constituted as a company limited by guarantee, and does not have share capital. The liability of each member is limited to £10.

6. Capital commitments

The Trustees are not aware of any capital commitments.

7. Contingent liabilities

The Trustees are not aware of any contingent liabilities.

