



Wiltshire Scout Council

Trustees Annual Report

and Accounts

for the year ending

31 March 2020

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

Trustees' Annual Report for the year to 31 March 2020

A.Objectives and Activities

<p>Summary of the objects of the charity as set out in its governing document</p>	<p>The objectives of the county are as a unit of the Scout Association.</p> <p>The purpose of scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The values of scouting As scout we are guided by these values</p> <p>Integrity – We act with integrity; we are honest, trustworthy and loyal</p> <p>Respect – We have self-respect and respect for others</p> <p>Care – We support others and take care of the world in which we live</p> <p>Belief- We explore our faiths, beliefs and attitudes</p> <p>Co-operation – We make a positive difference; we co-operate with others and make friends</p> <p>The scout method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and:</p> <ul style="list-style-type: none"> - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their promise
<p>Summary of the main activities in relation to these objects</p>	<p>The County's main function is to support the seven Districts in achieving five key strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme. As a County, the main activities during the last twelve months have been:</p> <ol style="list-style-type: none"> 1. Running a Midwinter expedition to Yr Hafod, Nant Francon in Bethesda, North Wales for 20 young people and 13 adults during the Christmas break. 2. Running a twice yearly, weekend residential, modular based Section Leader, Manager and Supporter training programme for all adult members. 3. Providing on-going bespoke training and personalised support for County, District and Group Executive Committee Members and their Sub-Committees. 4. Providing management and leadership, in partnership with the South West Regional Support Team (RST), in achieving positive census returns depicting year on year growth increases in young people membership (6 to 18 year olds) and adult leadership. 5. Participating in Regional Support Meetings for County Chairs, County Commissioners, County Youth Commissioners and Deputy County Commissioners for Development, Programme and youth-shaped support, including updating and upskilling County Training Managers. 6. Providing support and appropriate, effective training to adults and young people attending National and International Scouting Experiences
<p>Public Benefit</p>	<p>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</p>

Section B Achievements and performance

Summary of the main achievements of the charity during the year

The 61st Midwinter Expedition gave 20 Explorer Scouts and 13 adult Leaders, the opportunity to participate in and experience a hill walking and mountaineering expedition, predominantly over rough terrain. The aim was to develop new and existing skills in hillwalking and mountaineering, based at Scout Adventures Centre, Yr Hafod, Nant Ffrancon, Bethesda, Bangor, North Wales where members were afforded the opportunity to tackle challenging, adventurous but safely managed rough terrain expedition conditions over a five day period between Christmas and New Year. A large majority of both Explorer Scouts and Leaders personally developed their skills and experience in order to gain much needed expedition permits, with the aim of taking on more leadership and guidance roles on future expeditions.

Training for Adult Leaders, Managers and Supporters has been on-going throughout the year, both centrally at the Wiltshire Scout Centre, Potterne, and now more locally within each of the seven Districts, in order to satisfy the mandatory HQ training requirements centric to all adult volunteers of the Movement. Two specific residential events run twice per year which has resulted in 103 Wood Badge completion of training insignia being achieved over the past 12 months. The first course of the year took place in November 2019, which saw 98 attendees and 244 people training sessions delivered and the second in March 2020, which saw 103 attendees and 202 people training sessions delivered. The uptake in County organised training events has consequently seen a marked demand for additional training opportunities to run alongside the traditional offerings such as nights away training, safety and safeguarding training, first aid training, Executive Committee workshops and Manager and Supporter training, including an increase in the need for important validation sessions with local Training Advisers.

The County Scout Centre continued to be utilised by local and international Scout and Girl Guiding Groups, external local, public service agencies and organisations. Effective, strategic management of the facility has continued and the ongoing plan to develop the centre with regards to delivering on-site Scouting activities, effective real estate management, landscaping and storage facilities continue to be addressed by the centre's very own management committee. A rolling redecoration, deep-clean and maintenance programme continues in place to ensure that the building remains well kept and cared for, meeting Health & Safety Standards and this includes regular maintenance of the surrounding outdoor space and camping grounds.

For International and local events, Explorer Scouts from Phoenix Archer Explorer Scout Unit, Swindon, took part in a European Tour taking in countries and cities for example, Budapest, Bratislava, Prague, Germany, Munich, Cologne and Brussels in Belgium.

Beavers, Cubs and Scouts from across the County took part in Jamboree on the Air/Jamboree on the Internet (JOTA/JOTI) where they communicated with fellow

Beavers, Cubs and Scouts (or their equivalents) from other countries around the world for the day via the internet or long wave, amateur radio communications systems. Beavers, Cubs and Scouts from North Lyneham took part in Jambowtree, a worldwide ten pin bowling competition, which runs throughout the year and resulted in the Beavers and Scouts becoming World Champions, with the

	<p>Cubs coming 6th in the world.</p> <p>Three Explorer Scouts from Wiltshire North East District visited Malawi along with Hampshire Scouts in support of a three week community building project.</p> <p>Finally, from the international perspective, last year saw 45 Scouts and Explorers, along with five very experienced Adults Leaders, attended the World Scout Jamboree in the United States of America, with following home hospitality held in Canada. During this event our young people took part in numerous adventurous activities including community work projects, global awareness projects, cultural and spiritual awareness and building long lasting friendships with Scouts from around the world.</p> <p>Beavers, Cubs, Scouts, Explorer Scouts and Network members from across the individual Districts throughout the year took part in more localised expeditions and events for example, canoeing down the Thames River, conducting archaeological digs in Aldbourne, enjoying the thrill of the Monopoly Run in London, taking part in District, County and Region cooking and shooting competitions, completing Duke of Edinburgh Gold Award expedition in the Brecon Beacons, holding regatta weekend at Bowmoor, visit to SS Great Britain in Bristol, gaining greater understanding of the Neolithic history that is in abundance across Wiltshire to name only a few.</p> <p>All Sections and their Leaders have contributed immensely to their local communities and fundraised for local charities, taking part in activities such as bag-packing at their local supermarkets and actively engaging in the Christmas Post, delivering Christmas cards to local communities.</p>
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Section C Finance review

<p>Policy on Reserves</p>	<p>The total funds are £860,011 of which £103,878 are restricted for specific purposes, including for legacies gifted. Of the unrestricted funds £571,180 are held as fixed assets (including the Wiltshire Scout Centre). Therefore at 31st March 2020 the charity had net unrestricted current assets of £184,953.</p> <p>The County's policy on reserves has been to hold the equivalent of a year's lettings plus a fund for redecorating the centre every four years and to be able to continue with our development work on growing the movement. However this year due to the current uncertainty of when we will be able to let again and also if the purpose for the lets changes we have set a reserve for a reduced running cost of the building along with redecoration reserve and a fund to get face to face scouting up and running again and this equates to £90,000.</p> <p>Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County.</p>
<p>Further financial review details</p>	<p>The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies</p>
<p>Finance review</p>	<p>The Total income for the year was £154,126 (2019 £95,736) and the total expenditure £130,427 (2019 £84,181). The net current assets at year-end were £273,867 (2019 £229,825)</p>

Section D Structure, governance and management

Type of governing document	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.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association
Additional governance issues	The County is managed by the County Executive Committee, the members of which are the "charity Trustees" of the Scout County which is an educational charity. 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. In addition the County Executive Committee maintain appropriate governance policies and a Risk Register, which are reviewed periodically.
	The committee consist of 12 Independent members who meet 5 times a year 5 Ex – officio Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer. 3 Nominated Members 3 Elected Members In addition members are co-opted as required to provide appropriate skill.
	This County Executive Committee exists to support the District and Group Leaders in meeting the responsibilities of their appointments and is responsible for: <ul style="list-style-type: none"> • 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 Advisors 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 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered

Section E Plans for Future Periods

Plans for future Periods	To ensure the long term future of the county scout centre and to develop the offer of well managed and available outdoor activities.
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Section F Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	C/o County Secretary

Names of the charity trustees who manage the charity

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Mrs S R Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Barley	County Commissioner	
3	Miss M Nevill	Youth Commissioner	Appointed September 2019
4	Mrs S Rose	Secretary	
5	Mrs H Millard	Treasurer	Appointed July 2019
	Nominated		
6	R F Reeves MBE		
7	D Waspé		
8	G Belsten		
	K Bennett		Stood down July 2019
	Elected		
9	G Thornton		
10	Miss I McLean		
	I Davies		Stood down July 2019
11	Miss M Nemeth-Smyth		
	Co-opted		
12	C Pope		

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	S G Fraser MHA Monahans	38-42 Newport Street, Swindon, Wiltshire, SN1 3DR

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
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Full name	Suzanne Joan Rose
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Position held	County Secretary
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Date	25 June 2020
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Wiltshire County Scout Council

Financial statements for the year ending 31 March 2020

Statement of financial activities

	2020			2019
Note	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£

Income and endowments from

Donations and Legacies	3	51,623	6,428	58,051	50,963
Charitable Activities	3	87,345	6,808	94,153	42,817
Other trading activities	3	555	-	555	929
Income from investments	3	1,367	-	1,367	1,027
Total income		140,890	13,236	154,126	95,736

Expenditure on

Raising funds	4	330		330	938
Expenditure on charitable activities	4	123,211	6,886	130,097	83,243
Total expenditure		123,541	6,886	130,427	84,181

Net income/(expenditure)

		17,349	6,350	23,699	11,555
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Net movement in funds

Net movement in funds		17,349	6,350	23,699	11,555
Total funds brought forward		738,783	97,529	836,312	824,757
Total funds carried forward		756,132	103,879	860,011	836,312

Wiltshire County Scout Council

Financial statements for the year ending 31 March 2020

Balance sheet

Note	2020			2019
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£

Fixed assets

Tangible assets

5	571,180	14,964	586,144	606,487
	571,180	14,964	586,144	606,487

Total fixed assets**Current assets**

Stock

	1,068		1,068	1,398
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Debtors

6	2,530		2,530	132,854
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Cash at bank and in hand

7	360,610	88,915	449,525	292,863
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Total current assets

	364,208	88,915	453,123	427,115
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Creditors: amounts falling due within one year

8	179,256		179,256	197,290
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Provision for liabilities and charges

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Total current liabilities

	179,256		179,256	197,290
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Net current assets

	184,952	88,915	273,867	229,825
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Net assets

	756,132	103,879	860,011	836,312
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Funds of the Charity

Unrestricted funds

	756,132		756,132	738,783
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Restricted funds

9		103,879	103,879	97,529
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Total funds

	756,132	103,879	860,011	836,312
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The financial statements were approved by the Trustees on 25 June 2020 and signed on their behalf by

Justin Purkis
County Chair

Chris Pope
Trustee

Notes to the accounts**Note 1 Basis of preparation****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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity has taken exemption from preparing a cash flow statement under the charities SORP as it constitutes a small charity. The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's Legal Status.

The Charity is an unincorporated trust. The charity's governing documents are those of The Scout Association and consist of a Royal Charter.

Note 2 Accounting policies

Incoming resources	
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • The charity becomes entitled to the resource • The trustees are probable they will receive the resources • The monetary value can be measured with sufficient reliability
Membership subscriptions	Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in affect held as agents before being paid out
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources
Tax reclaim on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received
Volunteer help	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received

Notes to the accounts continued

Investment income	This is included in the accounts when receivable
Legacy	For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the

	estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material
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Expenditure and liabilities	
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources
Creditors	Creditors are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount due.
Governance costs	These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters

Assets	
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life: Buildings - 2% on a straight-line basis Equipment - 10%-20% at different rates on a straight-line basis.
Cash at bank and cash in hand	Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
Debtors	Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts
Stocks	These are valued at the lower of cost or market value

Fund Accounting	Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.
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Financial Risk Management	The Charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustee's annual report for information on how risks are managed. The charity does not have any non-basic financial instruments
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Notes to the accounts continued

Note 3 Analysis of Income and Endowments

		2020	2019
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		£	£
Donations and Legacies	Membership subscriptions	214,480	202,742
	Less: membership subscriptions paid on	168,520	158,019
	Net membership subscriptions retained	45,960	44,723
	Donations	309	277
	Legacy	5,354	-
	Grant	-	-
	International	6,428	5,963
	Total	58,051	50,963

Charitable Activities	Rental income	35,401	37,351
	Activities	58,751	5,456
	Total	94,152	42,817

Other trading Activities			-
	Badges	555	929
	Total	555	929

Investment income	Bank interest	432	345
	COIF interest	935	682
	Total	1,367	1,027

All income was unrestricted other than donations of £6,428 (2019 £5,963) in relation to International funds.

Note 4 Analysis of resources expended

Raising Funds	Badges	330	938
	Total	330	938

In 2020 and 2019 all expenditure on fundraising was unrestricted.

Charitable activities (unrestricted)	Youth programme and activities	52,869	11,196
	Adult support and training	15,452	14,551
	Wiltshire Scout Centre	52,503	48,420
	Support and services to the movement	548	453
	Independent Examiners Fees	881	840
	New Group Grant	-	250
	AGM costs	958	531
		Total	123,211
Charitable activities (restricted)	International	2,857	2,510
	Grants/legacy depreciation	4,029	4,492
		6,886	7,002
Total		130,097	83,243

Note 5 Tangible fixed assets

5.1 Unrestricted Cost

	Land and buildings £	Climbing frame & fittings £	Training and Potterne equipment £	Activity equipment £	Total £
Balance brought forward	766,543	15,651	70,024	10,324	862,542
Additions			2,870		2,870
Disposals					
Balance carried forward	766,543	15,651	72,894	10,324	865,412

5.1 Restricted Funds

	Land and buildings £	Climbing frame & fittings £	Training and Potterne equipment £	Activity equipment £	Total £
Balance brought forward	8,889		29,266		38,155
Additions					
Balance carried forward	8,889		29,266		38,155

Total	775,432	15,651	102,545	10,324	903,567
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5.2 Unrestricted Accumulated depreciation and impairment provisions

	Land and buildings £	Climbing frame & fittings £	Training and Potterne equipment £	Activity equipment £	Total £
Balance brought forward	196,979	15,651	52,599	9,820	275,049
Depreciation charge for yr	15,129		3,811	243	19,183
Disposals					
Balance carried forward	212,108	15,651	56,410	10,063	294,232

5.2 Restricted Funds Accumulated depreciation and impairment provisions

Balance brought forward	801		18,360		19,161
Depreciation charge for yr	178		3,852		4,030
Balance carried forward	979		22,212		23,191

Total	213,087	15,651	78,622	10,063	317,423
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5.3 Net book value Unrestricted Funds

Brought forward	569,564	-	17,425	504	587,493
Carried forward	554,435		16,484	261	571,180

5.3 Net Book Value Restricted Funds

Brought forward	8,088		10,906		18,994
Carried forward	7,910		7,054		14,964

Total	562,345		23,538	261	586,144
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Note 6 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	2020 £	2019 £	2020 £	2019 £
Other debtors	2,530	132,854	-	-
Total	2,530	132,854	-	-

Note 7 Cash at bank and in hand

Analysis of deposits	2020 £	2019 £
Bank accounts	297,771	142,044
COIF	151,754	150,819
Cash in hand	-	-
Total	449,525	292,863

Notes to the accounts continued

Note 8 Creditors and accruals

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2020 £	2019 £	2020 £	2019 £
Debts due to districts	-	-	-	-
Other creditors	179,256	197,290	-	-
Total	179,256	197,290	-	-

Included in other creditors is deferred income of £175,875 (2019 £192,860) being income received for post year end activities and membership fees for 2020

Note 9 Funds

9.1 Funds held

The charity held the following funds at the year end
Restricted income funds

Fund names	Type	Purpose and restrictions
International	R	For the assistance of "scouts" going to international events
Solar Panels	C	For the supply and fit solar panels to the whole roof at WSC
Legacy	C	For the upkeep and improvement of WSC
Car Park	C	For the extension of the car park
Scout Centre	R	For the upkeep of the centre
Jamboree	R	For the funding of equipment to take to Jamboree

9.2 Movement of major funds

Unrestricted Funds 2020

Fund name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
General Funds	738,783	140,890	123,541	756,132
	738,783	140,890	123,541	756,132

Restricted Funds 2020

Fund name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
International	3,951	6,428	2,857	7,522
Solar Panels	1,312		235	1,077
Legacy	82,678		3,616	79,062
Car Park	8,088		178	7,910
Scout Centre	1,500			1,500
Jamboree		6,808		6,808
	97,529	13,236	6,886	103,879

Unrestricted Funds 2019

Fund Name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
General Funds	726,189	89,773	77,179	738,783
	726,189	89,773	77,179	738,783

Notes to the accounts continued

Restricted Funds 2019

Fund Name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
International	498	5,963	2,510	3,951
Solar Panels	1,547		235	1,312
Legacy	86,757		4,079	82,678
Car Park	8,266		178	8,088
Scout Centre	1,500			1,500
	98,568	5,695	23,372	97,529

10 Trustees' remuneration and benefits, and related party disclosures.

There were no trustees' remuneration or other benefits for the year ended 31 March 2020

Trustees' expenses and donations

There were trustees' expenses paid to 5 trustees for the year ended 31 March 2020 of £1,251 (2019 £922) Total donations of £278 (2019 £195) were received from Trustees. These donations were all given without conditions.

Related party transactions

There were no related party transactions for the year ended 31 March 2020.

11 Stock

Analysis of Stock	2020 £	2019 £
Badges	1,068	1,398
	1,068	1,398

The amount of stock recognised as an expense during the year was £330 (2019 - £938)

12 Staff Costs

The total staff costs and employee benefits were as follows:

Staff Costs	2020 £	2019 £
Wages and Salaries	2,000	-
Social Security	-	-
	2,000	-

The average monthly number of employees during the year was 1 (2019: 0)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

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').

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S G Fraser FCA
MHA Monahans
38-42 Newport Street
Swindon
SN1 3DR

Date: