

WEST LONDON NHS TRUST
CHARITABLE FUNDS
REPORT OF THE TRUSTEE
& FINANCIAL STATEMENTS

2019/20

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Report of the Trustee for the year ended 31 March 2020

Introduction and basis of preparation

The Trustee is pleased to present the Annual Report and Financial Statements in respect of the Charitable Funds of West London NHS Trust for the financial year ended 31 March 2020.

These documents have been prepared in accordance with the Charities (Accounts and Reports) Regulations 2011 and the Statement of Recommended Practice-Accounting and Reporting by Charities SORP under Financial Reporting Standard 102 (FRS102).

Background to the West London Charity

West London NHS Trust (formerly West London Mental Health NHS Trust) is a corporate body which was established under the West London Mental Health National Health Service Trust (Establishment) Order 2000.

As a corporate body, West London NHS Trust has specific powers to act as a corporate Trustee and in this role, it is accountable to the Charity Commission for those funds deemed to be charitable.

Who We Are

Accordingly, the Charitable Funds of West London NHS Trust, which are constituted and governed under the standing orders and standing financial instructions of West London NHS Trust, are registered under one "umbrella" fund as a charity with the Charity Commission (registered number 1051836).

The charity changed its name from West London Mental Health NHS Trust charity to the West London NHS Charity in January 2019 via a deed of amendment.

The funds are divided internally according to the donors' intentions, that is restricted or unrestricted, and further subdivided on the basis of the purpose for which the fund has been allocated.

What we aim to do: our objectives and activities

With both donations and careful management of our existing funds, the charity aims to support the needs of patients, focusing on areas that are not covered or fully supported by NHS funds.

The Trustee is responsible for ensuring that restricted funds held are utilised according to the wishes of the provider. The following funds are restricted:

Clayponds - to be used for service user amenities and development of the unit.

Adult and Older Adult Patient Care - to be used for adult and older adult mental health wards and rehabilitation.

The Trustee is responsible for ensuring that unrestricted funds are used to improve the facilities and conditions for various patient and staff groups.

What we have achieved: highlights from the activities undertaken in the year

The Charitable Funds have operated during the year in order to fulfil the objectives of the various funds noted above and the Trustee has had regard to Charity Commission guidance on public benefit. The Trustee publicises how the fund can be accessed through Trust publications and provide proforma guidance on submitting a bid. In 2019/20 the objectives of the charity have been achieved through a range of programmes.

The main activities for 2019/20 included the following;

- Funding for the annual suicide prevention walk and talk.
- Mental health awareness week football tournament between staff and service users.
- Animation project for service users at Broadmoor hospital
- Educational museum tour for service users of the CATT service.

The work of the charity was funded by existing capital and investment dividends.

Report of the Trustee for the year ended 31 March 2020 (continued)

The Trustee considers that there are sufficient reserves held at the year end to manage any foreseeable downturn in the UK and global economies. The Trustee consider that there is a reasonable expectation that West London NHS Charity has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Trustee continues to adopt the 'going concern' basis in preparing the accounts.

What we plan to do with your donations: our future plans

The charity aims to continue to meet its objectives in relation to management of existing funds during 2019/20.

The value of income and voluntary donations in the last three years has been low, therefore the committee plans to continue focussing on developing the charity's fundraising strategy and other sources of funding in the year ahead.

Our reserves policy

The Trustee agrees that the level of reserves in respect of unrestricted funds should be sufficient to enable them to meet demands on the charitable funds, both now and in the future. It is difficult to predict the likely level of expenditure in the potentially expensive areas of medical research, care provision and staff welfare. The reserves level has been set by the Trustee at a minimum of £100,000 in cash and cash equivalents, with a further minimum of £400,000 being held in investment funds. This level of reserves has been set in order to provide financial stability for up to 3 years expenditure of the funds.

Maintaining reserves will mitigate against significant fluctuations in the level of donations and the trading risk the investment of the fund is exposed to. Performance against this reserve level will be monitored by the Charitable Funds Committee on an annual basis and any changes to this policy need to be agreed by the Committee. Designated Funds held by the charity are detailed in note 16.

About our investments

The Charitable Funds Committee determines the investment policy for trust funds. The aim of the policy is to optimise the investment income received, while ensuring that the capital value of the funds is not eroded.

The investments are held with independent fund managers. Cash balances are held in RBS bank accounts.

To ensure that appropriate advice and guidance is available the following has been agreed:

- The Charitable Fund Committee has the delegated authority to appoint fund managers.
- Fund Managers will be required to submit quarterly performance reports.
- Fund managers will be reviewed on a 3 yearly basis.

The main aims of the policy are as follows:

- There should be a balanced portfolio.
- The investment style is conservative.
- Refrain from direct investment in tobacco related companies.
- No direct investment exposure through overseas shares.
- Any working capital balance will be retained with the charity's RBS accounts which are distinct from the West London NHS Trust's account.

During the year, the equity investments have shown a decrease of 18.59% (2018/19: -0.08%), and generated income at 5.91% (2018/19: 4.69%). Cash deposits returned a rate of interest of 0.57% (2018/19: 0.58%). The decrease in the value of equity investments as at 31 March 2020 is largely in respect to the market uncertainty created by the COVID19 pandemic in March 2020.

As at 31st March 2020 Trust Funds are invested with two investment companies, M&G and Barings. Investment performance was generally in line with expectations related to the current interest rates and previous years figures.

For the year ended 31 March 2020 the Trust has no social investment policies.

Report of the Trustee for the year ended 31 March 2020 (continued)

How we organise our affairs: reference and administrative details

The charity

The West London NHS Trust Charity is registered with the Charity Commission under the single Registered Number 1051836.

How to contact us

The principal address of the Charitable Funds is West London NHS Trust, Finance Department, 1 Armstrong Way, Southall, UB2 4SD. Tel 020 8354 8507.

The Corporate Trustee

West London NHS Trust is the Corporate Trustee of the Charitable Funds, and members consist of the Executive and Non-Executive Directors of the Trust. The Chairman and Non-Executive Directors of the Trust have been appointed by the Secretary of State for Health, in accordance with national procedures for appointments to such positions, for a term of office that may vary from two years to four years. Executive Directors are appointed by the Trust through an appropriate recruitment and selection process.

The Charitable Funds are managed by the Charitable Trust Funds Committee, which is a sub-committee of the West London NHS Trust Board. This sub-committee meets at least three times a year and is responsible for overall policy and setting up procedures under which day-to-day management can be delegated to members of staff employed by West London NHS Trust. The committee is also solely responsible for approving bids for funding. The responsibility of appointing the Committee rests with the West London Trust Board.

The following individuals were members of the West London NHS Trust Board during the year ended 31 March 2020, and had the designated responsibility for the Charitable Funds:

Mr Tom Hayhoe
Mr Neville Manuel
Ms Elizabeth Rantzen
Professor Sally Glen
Professor Paul Aylin
Mr Hassaan Majid
Ms Janice Barber
Mr Nicholas Barber
Ms Carolyn Regan
Mr Paul Stefanoski
Dr Jose Romero Ulceray
Ms Stephanie Bridger
Miss Leeanne McGee
Ms Sarah Rushton
Ms Wendy Brewer

Members of the West London NHS Trust Board who served on the sub-committee during the year are as follows:

Ms Elizabeth Rantzen, chair
Mr Tom Hayhoe
Mr Paul Stefanoski
Ms Stephanie Bridger
Mr Nicholas Barber

Bankers:

The Royal Bank of Scotland, Government Banking CST, 2nd Floor, 280 Bishopsgate, London EC2M 4RB

Legal advisors:

Capsticks Solicitors, 77/83 Upper Richmond Road, London, SW15 2TT.

Report of the Trustee for the year ended 31 March 2020 (continued)

Charity governance, structure and management arrangements

The Trustee decides policy and make sure it is implemented. Day to day management is delegated to the finance department who are responsible for carrying out the decisions of the Trustee and for working with any professional advisors.

The Trustee confirms that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

Trustee recruitment, appointment and induction

The Chairman and Non Executive Directors of West London NHS Trust are appointed by the Secretary of State for Health, in accordance with national procedures for appointments to such positions. Appointments may be terminated by the Secretary of State for Health.

The Chief Executive and other Executive Directors of West London NHS Trust are appointed by panels consisting of the Chairman, Non Executive Director(s) and external assessors. The Executive Directors have permanent contracts with a requirement to give or receive six months notice of termination.

The Charitable Funds are managed by the Charitable Trust Funds Committee, which is a sub-committee of the West London NHS Trust Board. This sub-committee meets at least twice a year and is responsible for overall policy and setting up procedures under which day-to-day management can be delegated to members of staff employed by West London NHS Trust. The committee is also solely responsible for approving bids for funding. The responsibility of appointing the Committee rests with the West London NHS Trust Board.

It is considered that the active involvement of the Trustee in the management of WLMHT is sufficient training in respect of the main activities of the Charitable Funds. The Director of Finance and Business is responsible for ensuring that the Trustee is sufficiently briefed in respect of any necessary aspects of charitable legislation and practice.

Key management personnel remuneration

The Trustee has concluded that, alongside the Head of Financial Services and the Financial Controller, they comprise the key management personnel of the charity as they are in charge of:

- Directing and controlling the charity and
- Running and operating the charity on a day to day basis.

No Trustee remuneration was paid in the year.

Members of the Trustee are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 3 to the accounts.

Risk analysis

The Trust considered the risks of the funds during 2019/20.

The risks were split into four categories; governance & management, financial, operational and external factors. These risks were reviewed and agreed by the committee during the year. No risks within these categories were considered as being high during the financial year.

Chairman:



Date: 16/07/2020

Trustee:



Date: 16/07/2020

Statement of Trustee's responsibilities in respect of the Trustee's annual report and accounts

Under charity law, the trustees are responsible for preparing a Trustees' Annual Report and financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. The trustees have elected to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By Order of the Trustee:
Signed:

Chairman

Date: 16/07/2020

Trustee

Date: 16/07/2020

Statement of financial activities for the year ending 31 March 2020

	Note	2019-20			2018-19		
		Unrestricted Funds £000	Restricted Funds £000	Total Funds £000	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Income and endowments from							
Donations and legacies		4	0	4	3	0	3
Fundraising		0	0	0	4	0	4
Income from investments	6	21	5	26	20	5	25
Other Income*		0	17	17	1	0	1
Total income and endowments		25	22	47	28	5	33
Expenditure on							
Charitable activities							
Patients' welfare and amenities		(4)	(11)	(15)	(2)	(30)	(32)
Medical research		0	0	0	0	0	0
Grants	8	(3)	0	(3)	(8)	0	(8)
Total expenditure	7	(7)	(11)	(18)	(10)	(30)	(40)
Net gains / (losses) on investments		(79)	(17)	(96)	1	(1)	0
Net income / (expenditure)		(61)	(6)	(67)	19	(26)	(7)
Reconciliation of Funds							
Total funds brought forward		520	133	653	501	159	660
Total funds carried forward		459	127	586	520	133	653

*Other income relates to the Clayponds charity which the West London Charity absorbed as part of the West London NHS Trust, Ealing Community Partnership contract.

During the year, the West London NHS Trust Charity has neither discontinued any of its operations nor acquired any new ones. The notes at pages 11 to 16 form part of this account.

Balance Sheet as at 31 March 2020

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2020 £000	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2019 £000
Fixed assets							
Investments	10	316	106	422	395	123	518
Total fixed assets		316	106	422	395	123	518
Current assets							
Debtors	11	3	1	4	2	1	3
Cash and cash equivalents	12	147	26	173	128	12	140
Total current assets		150	27	177	130	13	143
Liabilities							
Creditors: Amounts falling due within one year	13	(7)	(6)	(13)	(5)	(3)	(8)
Net current assets		143	21	164	125	10	135
Total assets less current liabilities		459	127	586	520	133	653
				0			
Total net assets		459	127	586	520	133	653
The funds of the charity:							
Restricted income funds	15.1		127	127		133	133
Unrestricted income funds	15.2	459		459	520		520
Total charity funds		459	127	586	520	133	653

The notes at pages 11 to 16 form part of this account.

Signed: 

Date: 16/07/2020

Name: Elizabeth Rantzen

Statement of cash flows for the year ending 31 March 2020

	Notes	Total at 31 March 2020 £000	Total at 31 March 2019 £000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	15	7	(37)
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	26	25
Proceeds from the sale of investments	11.1	0	0
Net cash provided by (used in) investing activities		26	25
Change in cash and cash equivalents in the reporting period		33	(12)
Cash and cash equivalents at the beginning of the reporting period		140	151
Cash and cash equivalents at the end of the reporting period		173	140

Notes to the Accounts

1 Accounting Policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.2 Reconciliation with previous generally accepted accounting practice

In compliance with FRS 102 and the Charities SORP FRS 102 there has been a change in the analysis of governance costs and cash and cash equivalents.

Governance costs are now classified as a support costs and have therefore been apportioned between fundraising activities and charitable activities. There is no effect on the total expenditure for 2018/19 or 2019/20.

Reconciliation of reported total expenditure

	Expenditure on charitable activities	Governance Costs	Total expenditure
2019/20 expenditure as previously reported	20	(2)	18
Adjustment for the reapportionment of governance costs	(2)	2	0
2019/20 Expenditure as restated	18	0	18

The analysis of support costs, including governance costs, is shown in note 9.

Cash and cash equivalents: previously investments held in a 90 day access savings account have been shown separately on the face of the balance sheet. As these are very liquid funds they are classified as cash equivalents and are now shown as part of cash and cash equivalents on the balance sheet. There is no impact on the total funds of the charity. An analysis of cash and cash equivalents is provided in note 13.

1.3 Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Those funds which are not restricted, are unrestricted funds reflecting the non-binding wishes of donors and are at the trustees' discretion. The major funds held in each of these categories are disclosed in note 16.

1.4 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be met until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

1.5 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

1.6 Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.7 Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, internal and external audit costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 8.

1.8 Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 6.

1.8 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

1.9 Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highliquit liquid investments, usually held in a business bank account.

1.10 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Amounts which are owed in more than a year are shown as long term creditors.

1.11 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2 Related party transactions

During the year none of the members of the charitable funds committee or parties related to them has undertaken any material transactions with the West London NHS Charity.

3 Trustee and Connected Persons Transactions

West London Mental Health NHS Trust is a connected organisation of the charity. The turnover of the Trust in 2019/20 was £314,973k, with an adjusted retained surplus of £7,636k (2018/19 £269,548k and £10,909k respectively).

The Trustee was not paid any remuneration during the year (2018/19: £nil).

4 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2020 Funds £000	Total 2019 Funds £000
	£000	£000	£000	£000
Donations from individuals	4	0	3	3
Fundraising	0	0	4	4
Legacies	0	0	0	0
Corporate donations	0	0	0	0
Total	7	0	7	7

5 Role of volunteers

The West London NHS Charity is reliant on the contributions of volunteers in the smooth implementation and running of approved and ongoing projects. Charity volunteers are primarily Trust employees who give their own time to ensure that service users receive the full benefit of approved charity funded projects.

Volunteer activity includes the fundraising work of charity champions plus running of the two service user football teams.

6 Gross investment income

	Unrestricted funds £000	Restricted funds £000	Total 2020 £000	Total 2019 £000
Fixed asset equity and similar investments	21	5	26	25

7 Analysis of charitable expenditure

	Activities undertaken directly £000	Grant funded activity £000	Support costs £000	Total 2019 £000	Total 2018 £000
Patients welfare and amenities	17	0	(2)	15	32
Staff welfare and amenities	0	0	0	0	0
Grants	3	0	0	3	8
Research	0	0	0	0	0
	16	0	(2)	18	40

Figures include support costs and overheads allocation, see note 9.

8 Analysis of grants

Grants paid to individuals totalled £3,345 during 2018/19 (2018/19: £4,945).

9 Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity.

	Patients' welfare and amenities £000	Research £000	Total 2020 £000	Patients' welfare and amenities £000	Research £000
Governance Costs	(2)	0	(2)	4	0
Independent Examination	0	0	0	2	0
Total	(2)	0	(2)	6	0

10 Fixed asset investments

	2020	2019
10.1 Movement in fixed asset investments	£000	£000
Market value at 1 April 2019	518	518
Proceeds from the sale of investments	0	0
Net gain / (loss) on revaluation	(96)	0
Market value at 31 March 2020	422	518
Historic cost at 31 March 2019	518	454

10.2 Fixed assets by type:

	Held in UK £000	2020 Total £000	2019 Total £000
Investments listed on Stock Exchange	422	422	518
	<u>422</u>	<u>422</u>	<u>518</u>

The market value of the portfolio can be further analysed as follows:

Investments	Market value at 31 March 2020 £000	Market value at 31 March 2019 £000
Equities Investment Fund for Charities ("Charifund")	222	286
Barings Targeted Return Fund (unrestricted)	0	0
Barings Targeted Return Fund (restricted / unrestricted)	199	232
	<u>422</u>	<u>518</u>

There are no restrictions on the disposal of investments.

11	Analysis of current debtors	2020	2019
		£000	£000
	Accrued income	<u>4</u>	<u>3</u>
	Total	<u>4</u>	<u>3</u>
12	Analysis of cash and cash equivalents	2020	2019
		£000	£000
	Cash in hand	<u>174</u>	<u>140</u>
	Total cash and cash equivalents	<u>174</u>	<u>140</u>
13	Analysis of liabilities	2020	2019
	Amounts falling due within one year:	£000	£000
	Accruals	<u>13</u>	<u>8</u>
	Total creditors falling due within one year	<u>13</u>	<u>8</u>
14	Reconciliation of net income / (expenditure) to net cash flow from operating activities	2020	2019
		£000	£000
	Net income / (expenditure) for 2019/20 (as per the statement of financial activities)	29	(7)
	Adjustments for:		
	(Gains)/losses on investments	0	0
	Dividends, interest and rents from investments	(26)	(25)
	(Increase)/decrease in debtors	(1)	0
	Increase/(decrease) in creditors	5	(4)
	Net cash provided by (used in) operating activities	<u>7</u>	<u>(37)</u>

15 Analysis of charitable funds

15.1 Analysis of Restricted fund movements

	Balance 1 April 2019 £000	Incoming Resources £000	Resources Expended £000	Gains and Losses £000	Balance 31 March 2020 £000
Material funds					
Clayponds	0	18	0	0	18
Adult and Older Adult Patient Care	133	5	(11)	(18)	109
Total	133	23	(11)	(18)	127

Details of material funds -Restricted funds

Name of fund	Description of the nature and purpose of each fund
Clayponds	For service user amenities and development to be undertaken in the Unit.
Adult and Older Adult Patient Care	For adult and older adult mental health wards and rehabilitation.

15.2 Analysis of Unrestricted fund movements

	Balance 1 April 2019 £000	Incoming Resources £000	Resources Expended £000	Gains and Losses £000	Balance 31 March 2020 £000
Material Funds					
Broadmoor Fund	384	16	(6)	(15)	379
London Fund	136	8	0	(64)	80
Total	520	24	(6)	(79)	459

Details of material funds - Unrestricted funds

Name of fund	Description of the nature and purpose of each fund
Broadmoor Fund	Welfare of service users at Broadmoor Hospital
London Fund	Welfare of service users at London sites

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of the West London NHS Trust Charitable Funds - Charity no 1051836

I report on the financial statements of the charity for the year ended 31 March 2020, which comprise the statement of Financial Activities, the Balance Sheet and the related notes 1-15.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act'). The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. Where the charity's gross income exceeded £250,000 I am qualified to undertake the examination by being a qualified Fellow of the Chartered Association of Certified Accountants.

It is my responsibility to examine the accounts under section 145 of the Charities Act, follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and 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 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

(1) In connection with my examination, no material matters have come to my attention which give 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 the accounts set out in the Charities (Accounts and Report) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of independent examination.

(2) 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.



Chaweevan Williams FCCA
Fellow of the Association of Chartered Certified Accountants
Verdant Accountants Limited
167 Clarence Avenue, New Malden, Surrey KT3 3TX

Date: 29th January 2021