

# **KIDS IN ACTION**

**Registered Charity Number 1053470**

## **Report of the Trustees**

**And**

## **Financial Statements**

**For the**

**Year Ended 31<sup>st</sup> March 2021**



**KIDS IN ACTION**

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FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their annual report together with their financial statements of the Charity for the year ended 31 March 2021. They are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number** 1053470

<b>Trustees</b>	Chairperson	Mr Paul Bowen-James
	Treasurer	Ms M Cooper
		Mrs K Reardon

**Principal Address** Unit 26, Apex Business Centre  
Boscombe Road  
Dunstable  
LU5 4SB

**Independent Examiner** Mr Donald Brown FCA  
Higginson & Co (UK) Ltd  
3 Kensworth Gate  
200-204 High Street South  
Dunstable  
Bedfordshire  
LU6 3HS

**Bankers** Metro Bank  
One Southampton Row  
London  
WC1B 5HA

## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Charity was set up by a trust deed dated 1<sup>st</sup> July 1995 and is registered with the Charity Commission, registration number 1053470.

### **Appointment of Trustees**

Trustees are appointed by the Board of Trustees and confirmed at the Annual General Meeting, normally held in October.

### **Organisation, structure and process**

The Charity was registered as a CIO in October 2020 (charity no. 1193660) and we are currently in the process of transferring all activities to the CIO..

The Board of Trustees meet monthly to fulfil their key role and function of overseeing and directing the affairs of the Charity, ensuring that it is well-run and delivering the charitable outcomes for which it is established. This includes a quarterly meeting with the development team and one strategy day when the trustees review their overall strategy for the Charity.

The trustees are committed to the Nolan principles of Selflessness, Integrity, Objectivity, Accountability, Honesty and Leadership.

The Trustees entrust day to day management of the Charity to the Chief Executive who delegates front line projects and services through our small staff team. The Chief Executive works through a management team to develop and deliver operational plans through the staff team and volunteers so as to implement the trustees' strategic plan. Such operational plans are reviewed annually by the board of trustees to ensure they are in line with the trustees overall strategy.

### **Risk Management and Internal Control**

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the charity against unauthorised use or disposition, and taking reasonable steps for the protection and detection of fraud and other irregularities as well as ensuring compliance with relevant regulations and laws.



## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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As part of the charity's risk management process the trustees will ensure annual review of the charity's systems of internal control. The trustees recognise that their system is designed to manage and mitigate, rather than eliminate, the risk of failure to achieve the charity's objectives and can only provide reasonable and not absolute reassurance against material mismanagement or loss.

The Board have recently reviewed its internal controls and further improved them. The trustees recognise the need to improve previous compliance and control systems as part of their determination to develop the Charity internally as well as in terms of its service profile and level of service, especially to increase the number of people we can help and support.

The system of financial controls designed to mitigate risk include strategic and operational plans, (including fundraising) and an annual budget. Performance is reported through the Management Team and with the Chair of Trustees monthly and reported to the full Board at the next meeting.

The charity continues to develop its operational risk management processes to ensure that they become fully embedded in the charity's routine management processes and involve the staff and volunteer team as participants.

The trustees consider that their oversight and emphasis has sufficiently anticipated and mitigated risk.

#### **Accountants**

The trustees have formally re-appointed Higginson and Co (UK) Limited as accountants. They are a well-established firm with a number of Charity clients and their appointment further expresses the boards concern for quality and robust practices.

## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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## **OBJECTIVES AND ACTIVITIES**

### **Constitutional Objectives**

The principal objective of the Charity continues to be the provision of support and services to special needs children and adults in the local community, together with the support of their parents and carers.

The trustees have referred to the guidance contained in the Charity Commission's general guidelines on public benefit when reviewing their aims and objectives and in planning future activities, especially considering how planned activities will contribute to the aims and objectives they have set.

Current provision is primarily from the Charity's own centre, from which it provides:

- Weekly youth clubs and social opportunities for children and adults with special needs.
- Family weekend breaks and holidays in four luxury accessible caravans: three in Caister and one in Clacton on Sea.
- Trips such as theme parks, theatre, children's farms, activities and other social opportunities for families throughout the year.
- Holiday clubs during school holidays and a monthly ten pin bowling event for both over and under 18s at a local bowling centre.
- Weekly drop-in day for adults with special needs from local homes and day centres.

## **FACILITIES AT THE BASE**

- Coffee shop – seating area for up to 40 people along with high chairs. We provide a wide range of hot & cold food and beverages. The coffee shop has been refurbished and extended to allow for social distancing and 10 additional seats.
- Soft Play Area – a large quantity of soft play equipment with a purpose-built ball pond;
- Main hall – a 7m sq dance floor which doubles up for other activities.

## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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We have our own in-house disco, a free play jukebox, an interactive floor and a number of sensory toys. There is also a large dressing up box and a Lego table which was purpose built for us;

- Games room – which includes a sensory cottage, table football, air hockey, various games consoles, pool table and cinema screen; we have a re-fabricated motor bike for the children to enjoy this was donate and adapted by a local Masons group.
- Multimedia Room – HD cinema screen, games consoles, retro arcade machine, 60" clever touch screen, a number of tablet A purpose-built racing car Lego table and Hornby train set table has been added for the children to use.

### **Youth clubs/holiday clubs**

On a regular basis we run the following clubs:

- A weekly Saturday youth club running from 10am to 4pm attracting 45+ children and young people, together with their parents and carers. Around 90+ people are on the premises in total.
- A Monday night over 18s club from 6pm to 9pm for around 55+ adults, some with carers and some more independent.
- A drop-in centre for adults with special needs attracting 50+ people per week.
- The above figures were prior to covid - our numbers have dropped but are slowly increasing week on week.

Our membership is growing weekly, and we have increased staffing and volunteer levels to help maintain our level of service. Again, this has also been affected due to having to be closed due to covid.

### **CARAVAN HOLIDAYS**

We have four caravans, three based at Caister on Sea on a Haven site and one at Clacton on Sea on a Park Dean resort. They enable us to provide a much-needed break for families living with special needs at less than half the normal holiday park charge. They are very popular and used well, particularly in the school holidays.

We work hard to keep costs to families as low as possible and we want to see them used more – we are marketing to people with special needs who can make good use of

## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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them outside school holidays too. We do not want to charge any more but hope to ensure we break even on ground rent, repair and so forth by finding some new out of school holiday customers, including partnership with other organisations elsewhere in the country.

## **FUNDRAISING ACHIEVEMENTS**

Until the coronavirus restrictions were imposed in March 2020, we held one to two fundraising events a month which included quiz nights, discos, cabaret events, corporate bowling etc. along with community projects.

Our members also get involved in helping us fundraise by doing a number of sponsored events.

We have several corporate organisations that have adopted Kids in Action as their chosen Charity to sponsor indefinitely.

## **FUTURE PLANS**

A loan has been approved by the bank and we are now in a position to buy Unit 26, Apex Business Centre. With this commitment, the charity is in the process of changing to a CIO (charity no. 1193660).

We are in the process of merging with another charity Ellie's Haven (charity no. 1121426) whose current trustees would like us to take over their operations. They have a fully equipped and adapted house which provides holidays for children with special needs and life limiting conditions.

The Lin Berwick Trust owns a house which has also been adapted for children and adults. They also provide holidays to families with a member with additional needs. We have been very lucky as the trust has gifted the house to Kids in Action all the paperwork is currently in progress.

This will be great for our families as it will give them the opportunity to have more holidays.

We are looking at other opportunities to increase income and maximise the use of our facilities within the community.

Due to being closed for many months the community café did not open in this year but plan to do so in coming one.

## **KIDS IN ACTION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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During this year we have had to re-look at our fundraising arm KIA for Life Limited and due to the pandemic, it was not considered viable and the company ceased in August 2021.

## **FINANCIAL REVIEW**

The results of the Charity for the year under report are set out in the Statement of Financial Activities on page 11.

In the year ended 31 March 2021, we finished the year with a net asset balance of £420,182 (2020: £139,161), having recorded a surplus of £281,020 (2020: £56,767 surplus). Gross income for the year was £451,011 (2020: £304,880). The closing bank balance stood at £433,115 (2020: £143,166).

Due to the covid pandemic and the resulting closure of the unit for several months during the year, our usual income streams were lower than would normally be expected. However, we continued to receive substantial grants and donations which are restricted for use in the acquisition of the freehold premises at Unit 26 Apex Business Centre. In addition, we received an unrestricted grant of £92,942 from The National Lottery.

## **Funds**

The trustees ensure, via the Chief Executive, that any and all restricted funding is and will be accounted for and spent on the purpose for which given. Any interest on such deposits will be treated as unrestricted.

## **Reserves Policy**

The trustees review the level of reserves periodically to ensure that the Charity is able to be managed efficiently and to provide a buffer for uninterrupted services. It is their current policy to achieve unrestricted (free) reserve funds at a level which covers a minimum of three months expenditure.

## KIDS IN ACTION

### REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

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#### TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare accounts in accordance with United Kingdom Generally Accepted Accounting Practice and which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

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 their financial statements comply with the Charities Act 2011, Statements of Recommended Practice and the provision of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 8/1/22 .....

and signed on behalf of the Board by:

  
.....

Mr P Bowen-James  
Chair of Trustees

Unit 26, Apex Business Centre  
Boscombe Road  
Dunstable  
Bedfordshire  
LU5 4SB

**KIDS IN ACTION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

			2021	2020
	Note	Restricted Funds	Unrestricted Funds	Total Funds
		£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income – donations &amp; gift aid</b>				
KIA for Life Ltd including Gift Aid		0	855	855
National Lottery		0	92,942	92,942
Grant Making Trusts		236,500	5,000	241,500
Other		0	115,715	115,715
		<b>236,500</b>	<b>214,511</b>	<b>451,011</b>
<b>Activities for generating funds:</b>				
Fundraising Events		0	4,217	4,217
Fees charged	3	0	2,573	2,573
Refreshments		0	4,880	4,880
<b>Investment</b>				
Deposit Account interest	4	0	313	313
<b>Other Incoming Resources</b>				
Caravan rents received		0	6,069	6,069
<b>Total Incoming Resources</b>		<b>236,500</b>	<b>232,564</b>	<b>469,064</b>
<b>RESOURCES EXPENDED</b>				
	2			
Costs of generating funds		0	24,283	24,283
Charitable Activities		0	154,878	154,878
Governance Costs		0	8,883	8,883
<b>Total Resources Expended</b>		<b>0</b>	<b>188,044</b>	<b>188,044</b>
<b>Net Incoming/(outgoing) resources</b>		<b>236,500</b>	<b>44,520</b>	<b>281,020</b>
Balance at 1 <sup>st</sup> April 2020		95,000	44,162	139,162
<b>Balance at 31<sup>st</sup> March 2021</b>		<b>331,500</b>	<b>88,682</b>	<b>420,182</b>



**KIDS IN ACTION  
BALANCE SHEET  
AS AT 31<sup>ST</sup> MARCH 2021**

			31.3.21		31.3.20
	Note	Restricted	Unrestricted	TOTAL	Total
	s	Funds	Funds	FUNDS	Funds
<b>FIXED ASSETS</b>					
Tangible Assets	9	0	27,876	27,876	37,168
Investments	10	0	100	100	100
<b>Total Fixed Assets</b>		<b>0</b>	<b>37,268</b>	<b>37,268</b>	<b>37,268</b>
<b>CURRENT ASSETS</b>					
Debtors	6	0	4,049	4,049	3,639
Cash at Bank and in hand		331,500	101,615	433,115	143,166
<b>Total Current Assets</b>		<b>331,500</b>	<b>105,664</b>	<b>437,164</b>	<b>146,805</b>
<b>TOTAL ASSETS</b>		<b>331,500</b>	<b>133,640</b>	<b>465,140</b>	<b>184,073</b>
<b>LESS: CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	7	0	(34,864)	(34,684)	(13,426)
<b>NET CURRENT ASSETS</b>		<b>331,500</b>	<b>98,955</b>	<b>430,455</b>	<b>170,647</b>
Creditors: amounts falling due after one year	8	0	(10,273)	(10,273)	(31,486)
<b>NET ASSETS</b>		<b>331,500</b>	<b>88,682</b>	<b>420,182</b>	<b>139,161</b>
<b>FUNDS</b>					
Unrestricted		0	88,682	88,682	44,161
Restricted	11	331,500	0	331,500	95,000
<b>TOTAL FUNDS</b>		<b>331,500</b>	<b>88,682</b>	<b>420,182</b>	<b>139,161</b>

The accounts and financial statements on pages 11 to 18 were approved by the Board of Trustees on 5/1/22 and were signed on their behalf by:

  
P Bowen-James - Trustee

  
Ms M Cooper - Trustee



**KIDS IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005 and applicable UK Accounting Standards.

**Fund Accounting**

All funds received in the year under report were unrestricted funds. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds, if received, can only be used for particular restricted purposes within the objects of the charity. Restrictions would arise when specified by the donor or when funds are raised for particular restricted purposes.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects and services. Gifts donated for resale are included as income when they are sold. Donated facilities are included to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the accounts for services donated by volunteers.

Investment income is included when received.

**Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds comprise the costs associated with attracting voluntary income, primarily in relation to fundraising events.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the accountancy and legal fees and costs linked to the strategic management of the Charity.

**KIDS IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

**Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Caravans	-25% on a reducing balance
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**Taxation**

The Charity is exempt from tax on its charitable activities.

**2. TOTAL: RESOURCES EXPENDED**

	Fund Generation	Charitable Activities	Governance Costs	2021 Total £
<b>Directly Allocated to activities</b>				
Staff Costs	13,252	20,279	-	33,531
Fundraising	11,030	-	-	11,030
Direct Activity costs	-	16,183	-	36,262
Depreciation - Caravans	-	9,292	-	9,292
Hire Purchase Interest	-	3,434	-	3,434
<b>Subtotal</b>	<b>24,283</b>	<b>49,188</b>	<b>-</b>	<b>73,471</b>
<b>Support Costs</b>				
Staff Costs	-	-	3,418	3,418
General Office	-	97,278	-	97,278
Communications	-	8,269	-	8,269
Professional fees	-	-	5,464	5,464
Bank Charges	-	142	-	142
<b>Subtotal</b>	<b>-</b>	<b>105,689</b>	<b>8,883</b>	<b>114,571</b>
<b>Total Expended</b>	<b>24,283</b>	<b>154,877</b>	<b>8,883</b>	<b>188,042</b>
<b>Staff Costs</b>				
Wages and salaries	13,252	20,279	3,418	36,950
Social Security costs	0	0	0	0
<b>Total Staff Costs</b>	<b>13,252</b>	<b>20,279</b>	<b>3,418</b>	<b>36,950</b>

**KIDS IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

No employee earned £60,000 per annum or more.

The average number of employees, analysed by function was:

	<b>Number 2021</b>	<b>Number 2020</b>
Charitable activities	5	2
Fundraising	2	4
Management and Administration	1	2

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>31.3.21</b>	<b>31.3.20</b>
Service User Fees	2,371	28,331
Hire of premises	203	1,198
<b>Total</b>	<b>2,574</b>	<b>29,529</b>

**4. INVESTMENT INCOME**

	<b>31.3.21</b>	<b>31.3.20</b>
Interest Received (deposit and reserve accounts)	313	445
<b>Total</b>	<b>313</b>	<b>445</b>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustees receive no remuneration for their work as Trustees; however, one of the Trustees, Ms M Cooper received £18,053 gross (2020 £20,000) in her position as an employee.

**Trustee expenses**

There were no trustees expenses paid for the year ended 31<sup>st</sup> March 2021.

**6. Debtors.**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Group balance	1,812	3,639
Prepayments	0	0
<b>Total</b>	<b>1,812</b>	<b>3,639</b>

**7. Creditors**

<b>Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Taxation and workplace pension	9,426	8,418
Hire Purchase	4,505	3,960
Accruals	4,045	1,048
<b>Total</b>	<b>17,976</b>	<b>13,426</b>

**KIDS IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**8. Creditors**

Amounts falling due after one year	2021	2020
	£	£
Hire Purchase	26,981	31,486
<b>Total</b>	<b>26,981</b>	<b>31,486</b>

**9. TANGIBLE FIXED ASSETS**

	Caravans	Totals
	£	£
<b>COST</b>		
At 1 April 2020	96,716	96,716
Additions	0	0
Disposals	0	0
<b>As at 31<sup>st</sup> March 2021</b>	<b>96,716</b>	<b>96,716</b>
<b>DEPRECIATION</b>		
As at 1 <sup>st</sup> April 2020	59,548	59,548
Charges for year	9,292	9,292
Eliminated on Disposal	0	0
<b>Total Depreciation</b>	<b>68,840</b>	<b>68,840</b>
<b>NET BOOK VALUE</b>		
<b>As at 31<sup>st</sup> March 2021</b>	<b>27,876</b>	<b>27,876</b>
<b>As at 31<sup>st</sup> March 2020</b>	<b>37,168</b>	<b>37,168</b>

**10. FIXED ASSET INVESTMENTS**

	Shares in Group Undertakings
	£
<b>MARKET VALUE</b>	
At 1 <sup>st</sup> April 2020 and 31 <sup>st</sup> March 2021	100
<b>NET BOOK VALUE</b>	
<b>As at 31<sup>st</sup> March 2021</b>	<b>100</b>
<b>As at 31<sup>st</sup> March 2020</b>	<b>100</b>

This represents the entire share capital of KIA for Life Limited, a company registered in the United Kingdom, registration number 06158388.

There were no investment assets outside the UK.

**KIDS IN ACTION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The purpose of KIA for Life Limited is to provide a fundraising organisation for Kids in Action. All money raised from KIA for Life Limited, after running costs, is transferred to Kids in Action.

Mr P Bowen-James is a director of KIA for Life Limited and is remunerated through the accounts of KIA for Life Limited.

Ms M Cooper is also a Director of KIA for Life Limited.

At the balance sheet date, an amount of £1,812 was due from KIA for Life Ltd to Kids in Action (2020: £3,639).

**11. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted (General) Fund</b>	44,162	44,520	88,682
<b>Restricted Funds</b>	95,000	236,500	331,500
<b>Total Funds</b>	<b>139,162</b>	<b>281,020</b>	<b>420,182</b>

Net movement in Funds included in those above are as follows:

	Incoming Resources	Resources expended	Movement In funds
	£	£	£
<b>Unrestricted (General) Fund</b>	232,564	188,044	44,520
<b>Restricted Funds</b>	236,500	0	236,500
<b>Total Funds</b>			<b>(281,020)</b>

**INDEPENDENT EXAMINERS REPORT  
TO THE TRUSTEES OF KIDS IN ACTION  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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I report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2021 set out in pages 1 to 18.

**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 required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 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 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 examiners 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.

3 Kensworth Gate  
200-204 High Street South  
Dunstable  
Bedfordshire  
LU6 3HS



.....  
Mr Donald Brown FCA  
Higginson & Co (UK) Ltd

Date: 31/01/2022