

REGISTERED COMPANY NUMBER: 8130122

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 JULY 2022

FOR

VINEYARD BATH

(A COMPANY LIMITED BY GUARANTEE)

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2022

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Company Information

REGISTERED CHARITY NUMBER: 1148576

COMPANY NUMBER: 08130122

DIRECTORS / TRUSTEES: M J Newport
E M Clark (resigned 31 August 2022)
K J Clark (resigned 15 September 2022)
E J Webster (resigned 31 August 2022)
A Smith (resigned 15 September 2022)
N M Smith (resigned 31 August 2022)
G M Woodward (appointed 15 September 2022)
C L Tomkins (appointed 15 September 2022)
P F M Sturrock (appointed 15 September 2022)

REGISTERED OFFICE: Unit 9, Brassmill Enterprise Centre
Brassmill Lane
Bath
BA1 3JN

BANK: Barclays Bank
4-5 Southgate Street
Bath
BA1 1AQ

INDEPENDENT EXAMINER: Fiona Evans
27 Birdhurst Road
London
SW18 1AR

Report of the Trustees for the period ended 31 July 2022

The Trustees of Vineyard Bath ("the Church") present their report and unaudited financial statements for the year ended 31 July 2022.

The Trustees confirm that the Annual Report and financial statements of the Church comply with the current statutory requirements, the requirements of the Church's governing document and the provisions of the Statement of Recommended Practice (SORP) 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). The Trustees Report includes the requirement of a Director's report as required under Companies law.

Since the Church qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required to be presented.

Structure, Governance and Management

Vineyard Bath is a registered charity, charity number 1148576, incorporated on 4 July 2012, duly constituted by means of its Memorandum and Articles of Association and operating as a Church. The Church operates in the United Kingdom of Great Britain and Northern Ireland.

The Church changed its name by special written resolution from Bath and Avon Vineyard to Vineyard Bath on 3 September 2018.

Vineyard Bath is a company limited by guarantee as well as a registered charity, and under company law the Trustees of the Charity are the Directors of the charitable company.

The liability of each Trustee in the event of a winding up is limited to £1. The day to day running of the Church and operational decisions are delegated to the pastoral and administrative staff led by M J Newport and F F R Newport. M J Newport is also a Trustee.

The Trustees meet at least three times a year and are responsible for making the major decisions relating to the running of the Church. These decisions include approval of the annual budget and any agreements material to the financial position of the Church.

Appointment of Trustees

New Trustees are appointed where appropriate. Suitable candidates, who are generally (but not exclusively) selected from within the membership of Vineyard Bath, are

Report of the Trustees for the period ended 31 July 2022

considered on the basis of their skills, experience and understanding of the aims of the Church. New trustees have the opportunity of reviewing appropriate documents including the accounts and meeting with pastoral and administrative staff as part of their induction process. Trustees who served during the year and since year end are listed on page 1. **Changes in the trustee board and appointment of three new trustees shown on page 1 was overseen and supported by Vineyard Churches UK Ireland.**

Objectives & Activities

The objectives of Vineyard Bath are:

- The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organisations of congregations.
- The relief of sickness and financial hardship and preservation of good health by the provision of funds, goods or services of any kind.
- The advancement of Christian education.
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including, but not limited to, the planting of new churches and organizations of congregations.

As COVID restriction began to be lifted over the summer of 2021 we were able to begin to expand our activities and return to in-person gatherings and meetings. Before the beginning of the pandemic we ran and hosted two communities – Mulberry Park and City Centre. As we re-opened the church our new Somer Valley community was launched based in Radstock. This new community has focused on serving the community, sharing the Christian faith, and gathering and building a worshipping community in the area of Radstock, Westfield, and Midsomer Norton.

As a church we continue to believe God is inviting us to reach further and wider both across the City of Bath as well as across the region. Throughout the year we have been

Report of the Trustees for the period ended 31 July 2022

re-establishing both our Mulberry Park and City Centre communities, reinforcing our values of mission, welcome, and compassion.

The relief of sickness and financial hardship and preservation of good health by the provision of funds, goods or services of any kind.

As an organization we continue to be committed to practically loving and serving the communities of Bath and beyond. We have continued to demonstrate the kingdom of God through The Nest Project, and through our support of and affiliation with a number of local charities and projects.

The Nest Project exists to support children and families in Bath and North East Somerset by giving away clothes and equipment for 0-5s completely free of charge to anyone who needs it regardless of income, faith or background. As COVID restrictions were lifted we have been able to launch new community groups in partnership with both our own Mulberry Park community and another church in Twerton. These groups serve parents and toddlers with a place of safety and play, facilitate connection with other parents and children, and provide practical and emotional support where needed. The Nest project is able to receive and deliver orders to services users at these groups as well as making home deliveries and working with other agencies and service providers throughout the week. The Nest project has expanded its staff team and service through the securing of new funding from the National Lottery this year.

The Dairy House is a Direct Access Community for people journeying out of homelessness in the Mendip area. Through this project, 'Root Connections' has been created. This is a market garden offering opportunities for work and developing skills which we have been thrilled to partner with by encouraging financial and practical support through the church.

Re-engage is a charity that exists to bring older people together into social groups at a time in their lives when their social circles are diminishing. Throughout the pandemic we were unable to run our usual tea parties, but we continued to support our 'guests' through regular phone calls from the team.

In addition to our own projects and partnerships, all our Sunday communities continue to create weekly environments where anyone is welcome and can receive care and support.

The advancement of Christian education.

We have been able to continue to create spaces and opportunities for people to explore the Christian faith as well as learn and grow in their discipleship. As we re-gathered in

Report of the Trustees for the period ended 31 July 2022

person, we have been able to run termly Alpha courses for those exploring faith. In addition to this we have been able to run follow up groups to strength and develop people's faith and beliefs.

The launching of our new Somer Valley community has create new opportunities for teaching, discipleship and training. This community has gathering a core of 20 new members from the local area they are serving.

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

We continue to run specific groups and events catering for children (0-11), young people (11-18) and university students (18+).

Every Sunday, we provide fun and engaging environments for children aged 0-14, in different age groups so that we can tailor their experience to best suit their interests. As COVID restriction were lifted we have been able to gather in-person weekly on Sundays as well as re-open mid-week groups and launch new activities

During the week, we run a Core Community for our 'Vineyard Youth' aged 11-18, where they can socialize and learn more about Jesus.

Financial performance

The financial statements as presented show a deficit of funds for the year of £26,611 (2021: £22,875).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves Policy

Report of the Trustees for the period ended 31 July 2022

The Trustees have examined the church's requirements for free reserves in the light of the predominant risks to the church. The Trustees reviewed the reserves policy as the impact of the COVID pandemic has become more evident and raised what it considered to be appropriate to retain free reserves of up to the equivalent of 6 months total expenditure. Total reserves do not exceed this amount.

At 31 July 2022 the reserves amounted to £94,694 (2021: £121,305) of which £14,464 is restricted (2021: £20,113) and this is expected to vary in 2022/23 in line with church expenditure and membership levels. Accordingly, the Trustees consider that the total free reserves at 31 July 2021 represent an appropriate level of reserves consistent with the policy and expected activity for the following year.

Risk Management

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- (a) an annual Budget considered by the Trustees;
- (b) regular consideration by the Trustees of financial reports;
- (c) delegation of authority and segregation of duties;
- (d) identification and management of risks.

The Trustees aim to review on a regular basis the main risks that the Church faces. They believe that maintaining the free reserves at the levels noted on the statement of financial activities, combined with appropriate reviews of the controls over key financial systems, provides sufficient resources in the event of unexpected adverse conditions. The Trustees are also of the opinion that adequate systems are in place to mitigate significant matters arising from operational and business risks.

Summary

The Trustees consider that they have complied with section 4 of the Charities Act 2006 and that the Church and its membership are meeting the charitable objectives that were determined when the Church was formed. It is expected that the church's community will have further opportunities to increase its activity and influence.

Report of the Trustees for the period ended 31 July 2022

Statement of Trustees' responsibilities

The Trustees, who are also directors of Vineyard Bath for the purposes of company law, are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure of information to the Independent Examiner

So far as each Trustee is aware, there is no relevant audit information of which the Church's Independent Examiner is unaware.

Each Trustee has taken all the steps (such as making enquiries of other Trustees and the Independent Examiner and any other steps required by the Trustee's duty to exercise care, skill and diligence) that he or she ought to have taken in his or her duty as a Trustee

Report of the Trustees for the period ended 31 July 2022

in order to make himself or herself aware of any relevant audit information and to establish that the Church's Independent Examiner is aware of that information.

Approval of Accounts

The accounts were approved on behalf of the Trustees on 27 APRIL 2023.



M J Newport
Trustee/Director

Statement of Financial Activities for the period ended 31 July 2022

		2021/22 Unrestricted	2021/22 Restricted	2020/22 Total	2020/21 Total
Income & Endowments					
Donations and Legacies	3	159,378	9,297	168,675	184,568
Charitable Activities	4	1,943	44,216	46,159	6,564
Other Trading Activities	5	31,584	333	31,917	40,657
Interest Income		16	-	16	16
Total income for the year		192,921	53,846	246,767	231,805
Expenditure					
Raising Funds	2	(2,139)	(595)	(2,734)	(2,089)
Charitable Activities	2	(211,744)	(58,900)	(270,644)	(206,841)
Total expenditure for the year		(213,883)	(59,495)	(273,378)	(208,930)
Gross (expenditure)/income for the year		(20,962)	(5,649)	(26,661)	22,875
Net movement in funds and net (expenditure)/income for the year		(20,962)	(5,649)	(26,661)	22,875
Reconciliation of funds					
Funds Brought Forward		101,192	20,113	121,305	98,430
Funds Carried Forward		80,230	14,464	94,694	121,305

All of the above results arise from continuing operations of the Church. There is no difference between the net outgoing resources and the historical cost equivalent

VINEYARD BATH

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Balance sheet as at 31 July 2022

	NOTES	2021/22 Total	2020/21 Total
Fixed Assets			
Tangible Assets	8	15,545	5,667
Current Assets			
Debtors	10	6,564	30,668
Cash at Bank		94,594	89,651
Current Liabilities			
Creditors	11	(22,007)	(4,681)
Net Current Assets		<u>79,151</u>	<u>115,638</u>
Assets less Current Liabilities		<u>94,696</u>	<u>121,305</u>
Total Net Assets		<u>94,696</u>	<u>121,305</u>
Funds			
General Funds		80,232	101,192
Restricted Funds		14,464	20,113
		<u>94,696</u>	<u>121,305</u>

For the year ended 31 July 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the Church to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements and associated notes (which form part of these accounts) on pages 12 to 21 were approved by the Trustees on 27 April 2023.



M J Newport
Trustee/Director

Cash flow statement for year ending 31 July 2021

	NOTES	2021/22 Total	2020/21 Total
Cash Generated In Operation Activities	17		
Net Movement in Funds		(26,611)	24,320
ADD Period Depreciation Charge		6,562	7,882
Decrease/(Increase) in Debtors		24,104	(294)
Increase/(Decrease) in Creditors		17,326	(4,486)
Total		21,383	27,422
 Cashflow from Investing Activities			
Purchase of Tangible Fixed Assets	8	(16,440)	(406)
 Increase in Cash in the Year		4,943	27,016
 Cash at the Beginning of the Year		89,651	62,635
 Total Cash at the End of the Year		94,594	89,651

1. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) 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), the Charities Act 1993 as amended by the Charities Act 2011 and the Companies Act 2006. The financial statements are prepared on a going concern basis and the accounting policies have been applied consistently, other than where new policies have been adopted.

(a) Accounting Convention

The financial statements are prepared under the historic cost convention.

(b) Extent of Operations

The financial statements have been prepared to include all funds directly under the responsibility of Vineyard Bath. Vineyard Bath operates exclusively within the United Kingdom of Great Britain and Northern Ireland.

(c) Accumulated Funds

Accumulated funds at the start of the accounting period were £121,305 (2021: £98,430); the surplus at the end of the period forms the General Fund (Unrestricted) and the Restricted Fund.

During the period, ten percent of the Church's voluntary income was set aside for activities and causes that do not directly benefit Vineyard Bath. This is not regarded as a separate fund as such, but merely as an indicator as to how general charitable expenditure is to be disseminated and is considered to be part of the general unrestricted funds.

(d) Income

Income is composed principally of donations by Church members and gift aid reclaimed on donations where eligible. The nature of the Church's regular income means that income is brought into account only when the income is received. Gift aid received is recognized in the financial period to which it relates. We are thankful for the generous giving from St John's Charitable Trust who have made an important financial contribution to supporting the NEST project and are very grateful for their support.

Income from any trading or other activities is recognised when earned. In the case of recharged events, both income and expenditure are shown gross.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

(e) Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The Church generally capitalizes assets which meet or exceed a de minimis value of £250 and are likely to have a useful economic life of more than one year.

(f) Depreciation

Depreciation of fixed assets is charged monthly commencing in the month of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets, including IT equipment, sound equipment and other equipment, are depreciated on a straight-line basis with assumed useful economic lives of between two and ten years, dependent on the individual asset. A full month's depreciation is charged in the month of acquisition, and none in the month of disposal.

(g) Taxation

The Church is a registered charity, and as such, is entitled to certain exemptions on income and profits from investments and surplus on any activities carried on in furtherance of the Church's primary objectives, based on the assumption that these surpluses are applied solely for charitable purposes.

The Church is not registered for VAT. Irrecoverable Value Added Tax is charged to the relevant expenditure heading to which the net cost is associated.

(h) Voluntary Help and Gifts in Kind

The Church directly employs a number of staff but is also reliant on the support of a number of volunteers in various aspects of its activities. These volunteers make no charge for their time, and no financial value has been put on this. From time to time, Church members or external parties also make non-financial donations or gifts to the Church. Again, no financial value has been put on this.

(i) Resources expended

Expenditure is recognised when a liability is incurred.

- Charitable activities include expenditure associated with achieving the charitable objectives and activities of the Church.
- Costs of generating funds are those costs incurred purchasing items for re-sale.
- Governance costs include those incurred in the governance of the Church and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories.

(j) Debtors & Creditors

The Church recognises all transactions on an accruals basis, which is to say that all sums due to or from the Church are included in the year in which they occurred irrespective of whether they have been paid. If they have not been paid, they are included as a debtor or creditor.

Debtors are composed principally of the Gift Aid reclaimable from HMRC, prepayments for annual licenses or services and sundry debtors where they arise. Tax recoverable arises from Gift Aid to be reclaimed on donations made to the Church during the financial year. Prepayments arise on a number of items of annual expenditure, principally being insurance and licenses. Sundry debtors arise from time to time and include monies transferred to pre-paid expense cards for use by Church staff.

Creditors are composed of transactions incurred in the current financial year which are yet to be paid and for which no invoice has been received, transactions incurred in the current financial year which are yet to be paid and for which an invoice has been received, and deferred income in respect of funding received in advance which applies to future accounting periods. Accruals arise principally on expenditure incurred by members of the Church during the financial year, not yet reimbursed by the Church at the balance sheet date, alongside invoiced items yet to be paid.

(k) Provisions

Provisions are recognised in line with FRS 102 where a present legal or constructive obligation has arisen as a result of a past event, payment is probable and the amount can be estimated reliably.

(l) Leases

The Church leases a property for the provision of services in line with its charitable objectives and for administrative purposes, which has been accounted for as operating lease. Lease payments are expensed as they arise.

(m) Fund Accounting

Unrestricted funds are available to spend on activities the further any of the Church's charitable objectives. Restricted funds are donations which the donor has specified are to be solely used for particular purposes or projects being undertaken by the Church.

2. Operating Surplus

The Operating Surplus is stated after charging / (crediting):

	2021/22 £	2020/21 £
Charitable activities	95,670	40,794
Trustees' remuneration (see note 14)	39,375	39,375
Other wage and salary costs	95,446	89,840
Support costs:		
Depreciation of tangible fixed assets	6,562	7,882
Rent and rates	12,168	9,327
Professional fees	6,530	4,403
Other admin costs	17,627	17,309
Total	273,378	208,930

Support costs are assumed as being non-wage and salary costs which are not directly related to one of the charitable aims of the Church. Wages and salaries have been excluded as staff, by the nature of their roles, work across all Church objectives. Support costs have been equally allocated across the Church's principle charitable objectives for a similar rationale, with the exception of the office venue costs.

Expenditure from restricted & unrestricted funds is allocated to costs of fundraising (assumed at 1% of costs) and costs of charitable activities (assumed as 99% of costs). A minority of Church staff time is spent fundraising as the majority of Church income derives from repeating donations from members. No governance costs have arisen as Trustees do not incur expenses in the course of church governance activities.

3. Donations and legacies

The majority of the incoming resources are donations from Church members.

	2021/22 £	2020/21 £
Unrestricted Funds	159,378	160,949
Restricted Funds	9,297	23,619
Total	168,675	184,568

4. Income from charitable activities

	2021/22 £	2020/21 £
Events & Other Unrestricted	1,943	6,564
Events & Other Restricted	44,216	—
Total	46,159	6,564

5. Other income

	2021/22 Unrestricted £	2021/22 Restricted £	2021/22 Total Funds £	2020/21 Total Funds £
Gift aid recovery	31,584	333	31,917	40,657
Sundry income	16	-	16	16
Total	31,600	333	31,933	40,673

6. Staff Costs

	2021/22 £	2020/21 £
Wages & Salaries	124,563	119,087
National Insurance	4,627	4,437
Pension Contributions	5,630	5,691
Total	134,821	129,215

VINEYARD BATH

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Staff costs were allocated between charitable activities and raising funds at an estimated 99%-1% split. There were no employees with remuneration above £60,000.

An analysis of the average numbers of full-time equivalent permanent employees is as follows:

	2021/22 Number	2020/21 Number
Pastoral	2.8	2.8
Administrative	0.6	0.6

7. Tangible Fixed Assets

	Motor vehicles £	Sound & IT equipment £	Office equipment £	Furniture & Fittings £	Total £
Cost brought forward at 1 August 2021	12,124	62,135	4,120	32,632	111,011
Additions	13,294	1,501	1,645	-	16,440
Cost carried forward at 31 July 2022	25,418	63,636	5,765	32,632	127,451
Accumulated depreciation at 1 August 2020	12,124	61,014	1,557	30,649	105,344
Charge for the year	3,046	1,104	1,822	590	6,562
Accumulated depreciation at 31 July 2021	15,170	62,118	3,379	31,239	111,906
Net book value at 1 August 2020	-	1,121	2,563	1,983	5,667
Net book value at 31 July 2021	10,248	1,518	2,386	1,393	15,546

8. Taxation

As Vineyard Bath has charitable status no provision for corporation tax is required.

9. Debtors

	2021/22 £	2020/21 £
Income tax recoverable	2,365	24,960
Prepayments	4,199	5,708
Total	6,564	30,668

10. Creditors

		2021/22 £	2020/21 £
Accruals & Deferred Income		15,572	1,964
Other creditors		4,553	2,717
Total		20,125	4,681

11. Provisions

No provisions have been made in 2021/22 (2020/2021: £nil).

12. Leases

The Church leases a building for the provision of services in line with its charitable objectives and for administrative purposes, which has been accounted for as an operating lease. The amounts payable to lessors in the current financial year under such leases amounted to £16,350 (2021: £15,500). The church holds a 3 year lease expiring April 2023.

At 31 July 2022 lease commitment amounted to £12,262 (2021 - £16,350).

13. Remuneration and Transactions with Trustees

None of the directors received any fees for their services as Trustees or Directors. M J Newport is a Trustee and also engaged in Ministry for the Church, for which he received remuneration of £39,375 (2021: £39,375) during the year. M J Newport was also reimbursed for expenses incurred whilst performing his duties for the Church totaling £71 (2021: £1,000) during the year.

14. Related Party Transactions

During the year, the serving Trustees and those deemed related parties made donations to Vineyard Bath totaling £20,515 (2021: £19,490) not including any related gift aid income.

15. Share Capital

The Church is a charitable company limited by guarantee and has no share capital. The extent of the guarantee is £1 per Trustee.

VINEYARD BATH

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2022

Independent examiner's report to the trustees of Vineyard Bath

I report on the accounts of the Company for the year ended 31 July 2022, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Since the Company's gross income exceeded £25,000 the examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants or England and Wales, which is one of the listed bodies.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Name:

Address:

Date:

from Gra
27 Birdhurst Rd
London SW18 1AR
30 April 2023