OTTERSHAW VILLAGE HALL MANAGEMENT COMMITTEE

ANNUAL REPORT

For the year 1 January 2017 – 31 December 2017

Presented at the Annual General Meeting, 19 June 2018
TRUSTEES' ANNUAL REPORT

The trustees of Ottershaw Village Hall present their annual report and financial statements of the charity for the year ending 31 December 2017. The financial statements have been prepared in accordance with the Charities Act 2011 and independently examined.

Section 1 – Legal and Administrative Information

Charity name: Ottershaw Village Hall
Charity Commission reg. no.: 1123141
Property known as: Brook Memorial Hall
For the financial year ending: 31 December 2017
Charity’s principal address: Brook Memorial Hall, Brox Road, Ottershaw, Chertsey, Surrey KT16 0HG.
The Charity’s Governing Document:
The charitable trust is constituted under a trust deed dated 8 January 2008 and was enabled by the granting of a 35 year lease of Brook Memorial Hall (the Property) from the Parochial Church Council of Ottershaw, expiring 7 January 2043.
Specific investment powers: Undefined
Professional Advisers
Bankers: CAF Bank, West Malling, Kent
Independent Examiner: Stephen Smith ACMA, Ottershaw, Surrey

Section 2 – Structure, governance and management

Trustees and Governance

The trustees are charity trustees for the purposes of charity law and are all members of the management committee of the Hall. The management committee consists of up to six nominated, up to seven elected and up to two co-opted members. Two members may be nominated by the Parochial Church Council of Ottershaw and five may be nominated by village organisations that regularly use the Hall. The elected members must be elected at the Annual General Meeting and the co-opted members are appointed by the management committee.

Management Committee

| Steve Bristow, Chair | Re-elected at AGM June 2017 |
| Danny Sparkes, Vice Chair | Re-elected at AGM June 2017 |
| Nigel Perryman, Treasurer | Re-elected at AGM June 2017 |
| Sheila Binns, Secretary | Re-elected at AGM June 2017 |
| Peter Binns | Re-elected at AGM June 2017 |
| Sally Gane | Ottershaw PCC (to June 2017) |
| Roz Smith | Ottershaw PCC (from June 2017) |
| Chris Gorham | Ottershaw Players |
| Bill Matthews | Ottershaw PCC |
| Jackie Williams | Ottershaw evening WI (Night Owls) |
| Peter Williams | Re-elected at AGM June 2017 |
| John Fawcus | Co-opted September 2017 |
Management

A Chairperson is normally elected by the management committee at the first ordinary meeting after the AGM. Stephen Bristow was nominated and unanimously elected by the committee. The committee also appoints a Treasurer and Secretary and may elect a Vice-Chair. These offices may be held by a trustee or other suitable person. Danny Sparkes was nominated and unanimously elected by the committee to the position of Vice Chair. Nigel Perryman was re-appointed Treasurer and Sheila Binns was re-appointed Secretary. On appointment new trustees are given a copy of the Trust Deed and a copy of the Charity’s latest report and statement of accounts. A register of the name and address of every member and the dates on which their terms of office begin and end is kept by the management committee.

All trustees give their time freely and have not received any benefit in money or in kind from the Charity except that the members of the management committee are insured against the costs of a defence to a prosecution brought against them as charity trustees under the Corporate Manslaughter and Corporate Homicide Act 2007.

Objectives and Activities for the public benefit

The Objects of the charity are specified in the Trust Deed as follows:

The Property and the trust fund and its income shall be applied for the purposes of a village hall for the use of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life for the said inhabitants.

The management committee carries out these Objects by:
- managing bookings and the day to day running of the hall and keeping the premises fit for use,
- maintaining the building so that it is safe and fit for purpose,
- promoting the availability of the Hall for hire by local advertising and other means,
- fundraising through local events, encouraging donations and applying for grants to fund improvements to the fabric and facilities of the building
- arranging for such improvements to be carried out.

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Risk Management

The charity needs a serviceable building to meet its Objects. The major risk to the operation of the charity is the loss of use of the building due to fire or other damage. The charity holds an insurance policy with Hiscox Insurance covering Property Damage, Employer’s and Public and Products Liability and Trustee Indemnity.

Should the Hall ever have to cease operations due to serious damage to the building, the related costs in closing down the operation of the charity temporarily would be minimal. Similarly if the lease was withdrawn or the use of the hall reduced to the extent that it was no longer viable the shutting down cost would be minimal.
Section 3 – Activities and Achievements

The management committee employs a part-time administrator and a part-time hall supervisor. The administrator works from home and manages the day to day operation of the Hall including arranging lettings and keeping books of account. The administrator also assists in the identification and arrangement of maintenance and oversees cleaning. Both the administrator and the hall supervisor are responsible to the Chair of the management committee. The committee is required to meet at least twice a year but has met monthly to determine policy, to plan the development of the Hall’s facilities and to deal with routine matters raised by members of the management committee and the Hall’s administrator.

The management committee’s main aims in 2017 were to

- continue with local fundraising for development
- continue to engage with the local community to raise awareness of facilities at the Hall
- to maintain the Hall premises effectively
- to optimise the use of the Hall

Development Income
Income specifically for the development of the Hall came largely from fundraising events organised by the committee. A few regular donations continue from people who were members of the 100 Club (a local lottery that was wound up at the end of 2014). All donations received for refurbishment and improvements are accounted for separately from day to day income and are only expended on identified projects.

A grant of £3,000 for roofing works was received from Surrey County Council late last year and was carried forward into 2017 to match the year in which the works were carried out. This grant was made following support from our County Councillor. One application for grant funding from Ottershaw Community Partnership was made being £500 towards the cost of Phase 3 (new dressing rooms). All donations and grants received for refurbishment and improvements are accounted for separately from day to day income and are only expended on identified projects.

In summary:

- donations from individuals raised £1,063 (excluding Gift Aid of around £100 to be claimed in 2018).
- grants received amounted to £3,500, £3,000 of which was for roofing works undertaken in January 2017.
- local fundraising events raised a total of £1,096 net of expenses

Operating Income

In 2017, the Hall hire income was £29,174 (£26,948, 2016). The Committee consider this to be a good result. Hire rates, which are mainly on an hourly basis, were increased modestly in 2017 to meet the effects of cost inflation.
Section 4 – Policies

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

Reserves policy
The management committee maintained the cash reserve at three months' operating expenses throughout the year, equating to approximately £5,000. Any surplus above this balance could be used for Development works. In addition, a £10,000 emergency fund was agreed to be held to cover unexpected major repairs to the Hall from 1 January 2017.

The restricted funds of the charity (the Hall Development account) were £98,134 at 1 January 2017, rising to £103,799 at 31 December 2017. This is made up mostly of improvements to the Hall that have been funded by monies raised specifically for such improvements. A balance of £13,022 (£11,417, 2017) was held on the Development bank account which will be applied to further improvements.

Leasehold Property Reserve. At the end of 2017, this Reserve showed a balance of £232,608, having been down-valued by £9,315 for the year, in line with the policy applied in previous years.

Investment policy
The charity's reserves are held on deposit at its bankers, CAF Bank, specially set up by the National Council of Voluntary Organisations and the Charities Aid Foundation to make safe deposit and current account facilities available to charities at advantageous interest rates.

Grant Making Policy
The charity makes no grants.

Environmental Policy
The charity has an Environmental Policy, giving guidelines which aim to minimise any adverse impact on the environment which may arise from the operations of the Hall. The policy, which includes details of the measures already taken and those planned, is available on request.

Health and Safety Policy
The charity has a Health and Safety Policy, which seeks to provide a healthy and safe environment for all our employees, volunteers, committee members and hirers. The policy is available on request.

Section 5 - Summary of the year’s activities

Hall use and charges
The Hall is well used by regular groups and remains very popular for parties and celebrations at weekends. There are sometimes two lets at the same time (one in the hall and one in the Runnymede Room). We welcome a new regular user, Bob McCluskey who is running a sign language course.
There was no increase in hire rates for occasional users from 1 January 2017 but there was a modest increase for regular users. At the Administrator’s discretion, it was decided that any over-running could be charged for at the hourly rate.
Development and Maintenance

A small number of maintenance jobs were carried out by contractors:

- The Brook Hall floor was varnished in August.
- An additional smoke detector has been fitted in the Surrey Room and the fire alarm cabling in the electrical cupboard were re-routed to comply with current regulations.
- The external stop cock was replaced which has improved the water pressure.
- The flat roof was recovered at a cost of £4,200.

There were numerous maintenance jobs carried out by committee members at no labour cost, including:

- The main hall skirtings and dado rail were repainted during the summer as well as the inner lobby doors.
- The Runnymede room skirtings and dado rail were repainted in December.
- A tree behind the hall has been removed and the brambles and undergrowth cleared.
- A number of door push and pull plates have been replaced.

Events

The events organised by the Management Committee raise funds for the Hall's development, help to promote awareness of the Hall as a good local venue and contribute to the social life of the village. The quizzes (January, April and October) have continued to be popular. The management committee again took a stall at the 2017 May Fair as an opportunity to meet and talk with local people about the developments at the Hall.

Other Fundraising

A small number of monthly donations continue from previous members of the 100 Club. The committee is grateful for the continuing support of these people and of the Ottershaw Community Partnership.

Local Support

The trustees acknowledge with gratitude the considerable support it receives both from individuals and local businesses, in particular:

- Vita and Roy Patel of Londis, who advertise events organised by the management committee;
- Robert Brown who provided technical back-up for the Hall website;
- Ian Finch who maintained the garden;

Employees

Jeanette West, the Hall Administrator, holds a key role in the successful running of the Hall and Laura Beecroft, the Hall Supervisor, manages the cleaning efficiently and reliably. They both monitor Hall bookings (actual checks at weekends) by non-regular users. The trustees acknowledge with gratitude the contribution made by them both to the successful operation of the Hall.
Management Committee

The management committee all give their time on a voluntary basis and have given much over the year in commitment, ideas, energy, enthusiasm, skills and person-power. The Minutes secretary, Julia Williams, is ex officio and the trustees are grateful for the professionalism she brings to the role, as well as for her considerable support in other areas of running the Hall.

Section 6- Future Plans

Consideration and initial planning of Phase 3 of the original development programme (building backstage to improve dressing room and storage facilities) was planned but work deferred until early 2018.

Small improvements, upgrades and necessary replacements will continue as needed and as funds permit.

Section 7- Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

- The trustees have approved the report above and
- Have authorised me to sign it on their behalf.

Signature: 

Full name: Stephen Bristow

Position: Chair, Ottershaw Village Hall Management Committee

Date: 7/5/18
Treasurer's Report for 2017

The financial performance of the Hall was very good this year. A gross operating surplus of £4,139 was achieved which was a very good result. There was a development surplus of £5,665, all of which will be applied to the refurbishment of the Hall.

The £4,139 operating surplus was reduced by a depreciation charge of £9,315 that has to be applied to the Hall building, leaving a net deficit of £5,175. This reflects the policy of reducing the value of the improvements to the Hall to nil, over the now remaining 26 years of the Charity’s lease of it. Therefore, from now until the end of the lease, it is expected that, although the committee will aim to achieve a small surplus on day to day Hall operations, the overall net result will be a deficit due to the write off of the improvements. This operating deficit will eventually be cancelled out by the development surplus.

Consequently, the Leasehold Property Fund (which represents the value of the Hall improvements in the Balance Sheet) was also written down by this amount. The Fund stands at £232,608 (2016, £241,923).

Depreciation of Equipment and Furniture amounted to £1,239 for the year on the assumption that these items will last for 10 years.

I would like to add my personal thanks to Jeanette West, our Hall administrator, for her hard work in recording the Hall Receipts and Payments, which enables an accurate and timely financial picture to be made available to the Management Committee on a monthly basis.

Finally, we are very grateful to Stephen Smith who has acted as Independent Examiner for the Hall.

Nigel Perryman – Treasurer
## Statement of Financial Activities for the Year ended 31 December 2017

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>2016 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Operations</td>
<td>Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Hall Rents</td>
<td>29,174</td>
<td>29,174</td>
<td>26,948</td>
<td></td>
</tr>
<tr>
<td>Fund Raising</td>
<td>1,223</td>
<td>1,223</td>
<td>3,819</td>
<td></td>
</tr>
<tr>
<td>Development Fund - Grants</td>
<td>3,500</td>
<td>3,500</td>
<td>1,000</td>
<td></td>
</tr>
<tr>
<td>Development Fund - Donations</td>
<td>1,063</td>
<td>1,063</td>
<td>1,407</td>
<td></td>
</tr>
<tr>
<td>Interest on Bank Accounts</td>
<td>13</td>
<td>7</td>
<td>20</td>
<td>46</td>
</tr>
<tr>
<td><strong>Total Incoming Resources</strong></td>
<td><strong>29,187</strong></td>
<td><strong>5,792</strong></td>
<td><strong>34,979</strong></td>
<td><strong>33,219</strong></td>
</tr>
</tbody>
</table>

**EXPENDITURE**

Costs of Income Generation:
- Fundraising Costs and Prizes: £127, £127, £67

Costs of Charitable Activity - running the Hall:
- Salaries: £11,605, £11,605, £10,986
- Print, Postage & Phone Charges: £426, £426, £482
- Rent: £100, £100, £100
- Rates, Insurance & Performing Rights: £1,657, £1,657, £1,742
- Repairs and Maintenance - Routine: £1,965, £1,965, £2,362
- Repairs and Maintenance - Non-Routine: £6,376, £6,376, £1,885
- Electricity and Gas: £1,879, £1,679, £1,857
- Depreciation on Fixtures & Fittings: £1,239, £1,239, £1,239
- **Total resources expended**: £25,048, £25,048, £20,453

**NET INCOMING RESOURCES**
- £4,139, £5,665, £9,804
- Less Revaluation of Building Facilities: (£9,315), 0, (£9,315)
- **NET MOVEMENT IN FUNDS/RESOURCES**: (£5,175), £5,665, £489
## Ottershaw Village Hall Balance Sheet as at 31 December 2017

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>2017 Total</th>
<th>2016 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building Facilities</td>
<td>232,608</td>
<td></td>
<td>232,608</td>
<td>241,923</td>
</tr>
<tr>
<td>Equipment &amp; Furniture</td>
<td>2,398</td>
<td></td>
<td>2,398</td>
<td>3,637</td>
</tr>
<tr>
<td><strong>Net Book Value</strong></td>
<td>235,006</td>
<td>0</td>
<td>235,006</td>
<td>245,560</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at Bank</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>CAF Bank Hall Operations Account Current</td>
<td>500</td>
<td>0</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>CAF Bank Hall Operations Account Deposit</td>
<td>29,237</td>
<td>0</td>
<td>29,237</td>
<td>24,161</td>
</tr>
<tr>
<td>CAF Bank Development Account Current</td>
<td>500</td>
<td>0</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>CAF Bank Development Account Deposit</td>
<td>13,022</td>
<td>0</td>
<td>13,022</td>
<td>11,417</td>
</tr>
<tr>
<td><strong>Total Bank</strong></td>
<td>29,737</td>
<td>13,022</td>
<td>42,759</td>
<td>36,578</td>
</tr>
<tr>
<td>Debtors and Prepayments</td>
<td>2,906</td>
<td>0</td>
<td>2,906</td>
<td>1,773</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors - falling due within one year</td>
<td>541</td>
<td>0</td>
<td>541</td>
<td>3,771</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td>32,101</td>
<td>13,522</td>
<td>45,623</td>
<td>34,580</td>
</tr>
<tr>
<td><strong>LOANS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors - falling due in over one year</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL NET ASSETS</strong></td>
<td>267,108</td>
<td>13,522</td>
<td>280,630</td>
<td>280,140</td>
</tr>
<tr>
<td><strong>Represented by:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RESERVES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brought Forward</td>
<td>182,007</td>
<td>98,134</td>
<td>280,141</td>
<td>276,756</td>
</tr>
<tr>
<td>Surplus/(Deficit) for period</td>
<td>4,139</td>
<td>5,665</td>
<td>9,804</td>
<td>12,699</td>
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<tr>
<td>Reserve transfer, Dev cost transfer to Ops</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Revaluation of Leasehold Property Value</td>
<td>(6,315)</td>
<td>0</td>
<td>(6,315)</td>
<td>(9,315)</td>
</tr>
<tr>
<td><strong>TOTAL RESERVES</strong></td>
<td>5</td>
<td>103,799</td>
<td>280,630</td>
<td>280,140</td>
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<td><strong>Analysed between:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hall Operations Fund</td>
<td>(55,777)</td>
<td>0</td>
<td>(55,777)</td>
<td>(59,916)</td>
</tr>
<tr>
<td>Development Fund</td>
<td>0</td>
<td>103,799</td>
<td>103,799</td>
<td>98,134</td>
</tr>
<tr>
<td>Leasehold Property Fund</td>
<td>232,608</td>
<td>0</td>
<td>232,608</td>
<td>241,923</td>
</tr>
<tr>
<td><strong>176,832</strong></td>
<td>103,799</td>
<td>280,630</td>
<td>280,140</td>
<td>280,140</td>
</tr>
</tbody>
</table>
Ottershaw Village Hall Notes to the Financial Statements

1. Accounting Conventions. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) published on 16 July 2014, the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2. 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 give 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 for Smaller Entities published 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.

3. The Trustees of the Ottershaw Village Hall Charity have managed the Hall since 1 January 2008. Annual rental of £100 is payable under the Charity's lease to Christ Church Ottershaw.

4. Non-Routine Repairs cover minor items of equipment replacement and maintenance.

5. To distinguish the funds already spent on Hall improvements from the funds free for future expenditure, in 2011 the corresponding reserves were transferred to a Leasehold Property Fund. This will be down-valued over the remaining years of the Charity's 35-year lease and the value of Building Facilities will be written down in the same way. The Hall Operations and Development Funds mostly represent amounts expended on the Hall.

6. Building Facilities started to be written down at an annual rate fixed from 2011 at 3.13%, to write down their full value over the then 32 years remaining on the Charity's lease of the Hall. Later additions will need to be written down at a higher rate. There is no intention to make provision for replacement of Building Facilities by a charge against Income and Expenditure, and so the annual write-down is charged direct against the Leasehold Property. Depreciation of Equipment and Furniture continues to be charged to Expenditure. A calculation of depreciation is noted below:

<table>
<thead>
<tr>
<th></th>
<th>Building Facilities</th>
<th>Equipment &amp; Furniture</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Book Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 Jan. 2017</td>
<td>286,572</td>
<td>12,393</td>
<td>298,965</td>
</tr>
<tr>
<td>Additions</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>At 31 Dec. 2017</td>
<td>286,572</td>
<td>12,393</td>
<td>298,965</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revaluation/Depreciation</th>
<th>Rate (Straight Line to 2043)</th>
<th>composite %</th>
<th>10.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 Jan. 2017</td>
<td>44,649</td>
<td>8,756</td>
<td>53,405</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>9,315</td>
<td>1,239</td>
<td>10,554</td>
</tr>
<tr>
<td>At 31 Dec. 2017</td>
<td>53,964</td>
<td>9,995</td>
<td>63,959</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Book Value</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 Jan. 2017</td>
<td>241,923</td>
<td>3,637</td>
<td>245,560</td>
</tr>
<tr>
<td>At 31 Dec. 2017</td>
<td>232,608</td>
<td>2,398</td>
<td>235,006</td>
</tr>
</tbody>
</table>

Signed: Nigel Perryman, Treasurer

Date: 15/03/18
Independent Examiner’s Report to the Trustees of Ottershaw Village Hall

I report on the financial statements of the Trust for the year ended 31 December 2017 as set out on pages 10 - 12. This report is made solely to the charity’s trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity’s trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity’s trustees are responsible for the preparation of financial statements. The charity’s trustees consider that an audit is not required for this year under Section 144(1) of the Charities Act 2011 (‘the 2011 Act’) and that an independent examination is needed.

Your attention is drawn to the fact that the charity has prepared the financial statements 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 for Smaller Entities published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a ‘true and fair view’ in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

It is my responsibility to:

- examine the financial statements 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) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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:

a) 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 financial statements which accord with the accounting records and comply
     with the accounting requirements of the 2011 Act;

   have not been met; or

b) to which, in my opinion, attention should be drawn in order to enable a proper
   understanding of the financial statements to be reached.

Stephen Smith ACMA
3 Fletcher Close
Ottershaw
Surrey

Date: 7th May 2018