

Company Registration Number: SC231799

Charity Registration Number: SC033136

Hillwood Community Trust

(Formerly Hillwood Social and Recreational Community Trust)

Company Limited By Guarantee

Unaudited Financial Statements

For The Year Ended 31 May 2019

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For The Year Ended 31 May 2019

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Trustees' Annual Report (Incorporating the Directors' Report)

For The Year Ended 31 May 2019

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements for the year ended 31 May 2019.

Reference and Administrative Details

Registered company/charity name: Hillwood Community Trust

Company registration number: SC231799

Charity registration number: SC033136

Registered Office:



The trustees:



(Chairman)

Resigned 13 March 2019
Appointed 7 August 2019

Secretary:

Accountants:



Solicitors:



Bankers:



Trustees Annual Report (Incorporating the Directors' Report) (Continued)

For The Year Ended 31 May 2019

Structure, governance and management

Governing document

Hillwood Community Trust is a charitable company limited by guarantee and a Scottish charity registered with the Office of the Scottish Charity Regulator (OSCR)

The charity was incorporated on 21 May 2002 and is governed by its Memorandum and Articles of Association.

Change of Name

Subsequent to the year end the members passed a special resolution on 22 August 2019 changing name of the charity from Hillwood Social and Recreational Community Trust to Hillwood Community Trust.

Management

The charity is controlled by the Trustees, who are also directors under company law.

Recruitment and appointment of directors

The minimum number of elected directors shall be 5 and the maximum number 12, unless a special resolution is passed to increase the maximum number of directors.

As set out in the Articles of Association one-third of the elected directors shall retire at each AGM.

The elected-directors may also appoint individuals of suitable skills and experience as co-opted directors. Co-opted directors may be appointed and removed at the discretion of the elected directors at any time.

No individual may become a member unless that individual has submitted a written application in the form prescribed by the directors and the directors have approved the application

A minimum of 3 directors meet on a quarterly basis to administer the business of the charity.

Directors' Induction and Training

New directors are briefed on their legal obligations under charity and company law and are informed about the content of the Memorandum and Articles of Association, the decision making processes and the recent financial performance of the charity and they also meet the other directors.

Related parties and co-operation with other organisations

None of the directors receive remuneration or other benefits from their work for the charity. Any connection between a director or senior manager and a supplier of goods or services to the charity must be disclosed to the board of directors in the same way as any other contractual relationship with a related party.

The charity works in close co-operation with Hillwood Boys Club (HBC) and further information is included in Note 17.

Volunteers

Many volunteers/directors give up their free time to help the charity, particularly at the weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support and without these dedicated individuals the charity would not be able to carry out its fantastic work.

Risk management

The directors have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Objectives and activities

The principal objective of the charity is to provide community and sports facilities within the Greater Pollok area of Glasgow ("the operating area") to be used for recreation and other leisure time occupation and available to the public at large with a view to improving the quality of life of local residents and contribute towards issue of social justice.

Trustees Annual Report (Incorporating the Directors' Report) (Continued)

For The Year Ended 31 May 2019

Achievements and performance

The new synthetic pitch continues to be a very popular and extremely well frequented community facility both by Hillwood Boys Club and other local football teams. The charity is very encouraged by the support from both the local police and other organisations who make use of the pitch as a community facility.

Financial review

Results for the year

The charity incurred a surplus on unrestricted funds for the year of £5,881 (2018 Surplus £21,178).

After a transfer of £10,000 to the designated fund for a new 4G pitch the charity's unrestricted funds at 31 May 2019 amounted to £17,222 (2018 £21,341).

The balance on the charity's designated fund for a new 4G pitch at 31 May 2019 amounted to £20,000 (2018 £10,000).

The charity incurred a deficit on restricted funds of £29,165 (2018 Deficit £12,823).

The charity had restricted funds at 31 May 2019 of £460,872 (2018 £490,037).

The charity had total funds at 31 May 2019 of £498,094 (2018 £521,378).

Investment policy

The trustees have the power to invest any funds which are not immediately required for the activities of the company in such investments as may be considered appropriate, which may be held in the name of a nominee company under the instructions of the directors, and to vary and dispose of such investments.

Reserves policy

It is the policy of the charity to try and maintain funds, not committed or invested in tangible fixed assets, at a level that equates to six months of the basic resources expended. At this level the board feel that they would have time to take the necessary action in the event of a sudden significant drop in income.

Plans for future periods

The trustees continue to look at extending the existing pitch capacity as this will enhance the plans for further collaboration with community policing, various other local organisations and local primary and secondary schools, who are all gradually making increased use of the facility.

During the year the charity received a grant of £5,000 from the The Scottish Football Partnership Trust towards the cost of a security fence for the grass pitch. The security fence was erected in early June 2018 at a cost of £19,136.

The trustees have appointed a design team to prepare the proposals for the erection of a permanent building that will incorporate changing facilities for use by football teams using the pitch. The new facility will also be used to accommodate internal sports and other health related programs to encourage participation within the community at large. The design and planning application phase should be completed during 2019/20 at which point the trustees will embark on their fundraising campaign to complete the project. Preliminary costs of £8,185 were incurred during the year which the trustees have prudently expensed this year as there is currently no certainty that the project will proceed to fruition.

Small company provisions

This report has been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 20.11.19. and signed on behalf of the board of trustees.



Director



Director

**Statement of Financial Activities (Incorporating Income and Expenditure Account)
 For The Year Ended 31 May 2019**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2019 Total £	2018 Total £
Income						
Donations and legacies	4	-	-	-	-	-
From charitable activities:						
Grants received	5	-	-	5,000	5,000	19,430
Other incoming resources:						
Other trading activities	6	35,464	-	-	35,464	35,483
Investment income	7	36	-	-	36	12
Total Income		35,500	-	5,000	40,500	54,925
Expenditure						
Cost of raising funds		-	-	-	-	-
Expenditure on charitable activities	8	29,619	-	34,165	63,784	46,570
		29,619	-	34,165	63,784	46,570
Net income/(expenditure) for year		5,881	-	(29,165)	(23,284)	8,355
Transfer of funds		(10,000)	10,000	-	-	-
Net movement in funds		(4,119)	10,000	(29,165)	(23,284)	8,355
Reconciliation of funds						
Total funds brought forward		21,341	10,000	490,037	521,378	513,023
Total funds carried forward		17,222	20,000	460,872	498,094	521,378

All income and expenditure derives from continuing activities

The notes on pages 6 to 12 form part of these financial statements.

Balance sheet as at 31 May 2019

	Notes	£	2019 £	£	2018 £
Fixed Assets	12		465,402		479,012
Investments	13		-		100
Current Assets					
Debtors	14	19,985		11,990	
Cash at bank and in hand		33,789		90,779	
		<u>53,774</u>		<u>102,769</u>	
Creditors: amounts falling due within one year	15	<u>21,082</u>		<u>60,503</u>	
Net current assets			<u>32,692</u>		<u>42,266</u>
Total assets less current liabilities			<u>498,094</u>		<u>521,378</u>
Net assets			<u>498,094</u>		<u>521,378</u>
Represented by:-					
Funds of the charity	18				
Unrestricted funds		17,222		21,341	
Designated funds		<u>20,000</u>		<u>10,000</u>	
			<u>37,222</u>		<u>31,341</u>
Restricted funds			460,872		490,037
Total charity funds			<u>498,094</u>		<u>521,378</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2019. The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 395 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 20.11.19 and signed on their behalf by,



Director



Director

The notes on pages 6 to 12 form part of these financial statements.

Notes to the Financial Statements for the year ended 31st May 2019

1. Statutory information

The Trust is a private company, limited by guarantee, registered in Scotland (SC231799). The liability of each member in the event of a winding-up is limited to £1. The Trust is also a Scottish charity registered with the Office of the Scottish Charity Regulator (OSCR) (SC033136).

2. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

(a) Basis of preparation, assessment of going concern and disclosure exemptions

The financial statements have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant notes and in accordance with:

- The Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland
- Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) effective January 2015)
- The Charities and Trustee Investment (Scotland) Act 2005
- The Charities Accounts (Scotland) Regulations 2006 (as amended)
- The Companies Act 2006

The charity meets the definition of a public benefit entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity satisfies the criteria of being a qualifying entity as defined in FRS102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS102: (a) No cash flow statement has been presented for the company and (b) Disclosures in respect of financial instruments have not been presented.

(b) Funds structure

Unrestricted income funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects.

Designated funds are unrestricted funds which the directors, at their discretion, have created for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

(c) Income recognition

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resource;
- The directors are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the Statement of Financial Activities

Grants and Donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the income.

Sports lettings

These are recognised on completion of the sports letting.

Investment income

Investment income including bank interest received is included in the accounts when receivable.

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation committing the charity to pay out resources, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of promotional merchandising and costs associated with online selling of merchandise
- Charitable activities include the cost of activities undertaken to further the purposes of the charity and their associated costs.

(e) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs.

(f) Tangible fixed assets for use by the charity

Items are capitalised if they have an estimated useful life in excess of one year and have an initial cost of at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Asset category	Annual Rate
Changing facilities	10% on cost
Community Sports Facility	4.167% on cost
Pitch Carpet and Security Fence	10% on cost
Plant and machinery	25% on cost

At each balance sheet date the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

(g) Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Creditors and accruals

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount, usually the invoice amount

Accrued charges are normally valued at their settlement amount.

(i) Financial instruments

The Trust has only basic financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans, which are measured at amortised cost using the effective interest method.

3. Related party transactions and directors' expenses and remuneration

In the administration of the charity all directors give freely of their time and expertise without any form of remuneration or other benefit in cash or kind 2019 £Nil (2018 £Nil)

For expenses reimbursed and transaction with trustees/related parties see Note 17.

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

4. Donations and legacies

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Sundry donations	-	-	-	-	-
	-	-	-	-	-

5. Income from charitable activities

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
<u>Grants</u>					
Scottish Football Partnership Trust	-	-	5,000	5,000	-
Glasgow City Council Area Committee	-	-	-	-	4,430
The Clothworkers Foundation	-	-	-	-	15,000
	-	-	5,000	5,000	19,430

6. Other trading activities

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Sports lettings	35,464	-	-	35,464	35,483
	35,464	-	-	35,464	35,483

7. Investment income

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Bank interest received	36	-	-	36	12
	36	-	-	36	12

8. Charitable activities

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Football pitch maintenance	7,530	-	-	7,530	4,850
Ground rent	1,750	-	-	1,750	1,750
Water	923	-	-	923	-
Electricity costs	3,031	-	-	3,031	3,266
Insurance	1,098	-	-	1,098	1,041
Miscellaneous	650	-	-	650	714
Depreciation	573	-	34,165	34,738	32,328
Bad debts	600	-	-	600	-
Support Costs (Note 10)	13,464	-	-	13,464	2,621
	29,619	-	34,165	63,784	46,570

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

9. Staff costs

There were no employees during the year (2018: None).

10. Support costs

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Governance costs (Note 11)	1,920	-	-	1,920	1,500
Bank interest and charges	94	-	-	94	96
Bookkeeping fees	2,485	-	-	2,485	-
Architects and structural engineers fees	8,185	-	-	8,185	-
VAT Advice	780	-	-	780	1,025
	<u>13,464</u>	<u>-</u>	<u>-</u>	<u>13,464</u>	<u>2,621</u>

11. Governance costs

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Independent Examiner's Fee	1,037	-	-	1,037	1,487
Legal fees - company secretarial services	870	-	-	870	-
Filing fees	13	-	-	13	13
	<u>1,920</u>	<u>-</u>	<u>-</u>	<u>1,920</u>	<u>1,500</u>

12. Fixed Assets

	Changing Facilities £	Community Sports Facility £	Pitch Carpet and Security Fence £	Plant and Machinery £	Total £
At Cost					
At 1 June 2018	27,500	390,095	121,394	4,730	543,719
Additions	-	-	19,136	1,992	21,128
At 31 May 2019	<u>27,500</u>	<u>390,095</u>	<u>140,530</u>	<u>6,722</u>	<u>564,847</u>
Depreciation					
At 1 June 2018	6,746	32,499	24,279	1,183	64,707
Charge for year	2,750	16,254	14,053	1,681	34,738
At 31 May 2019	<u>9,496</u>	<u>48,753</u>	<u>38,332</u>	<u>2,864</u>	<u>99,445</u>
Net Book Value at 31 May 2019	<u>18,004</u>	<u>341,342</u>	<u>102,198</u>	<u>3,858</u>	<u>465,402</u>
Net Book Value at 31 May 2018	<u>20,754</u>	<u>357,596</u>	<u>97,115</u>	<u>3,547</u>	<u>479,012</u>

13. Investments

	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Unlisted investments	-	-	-	-	100
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>

The Trust's investment in 2018 comprised 100% of the issued share capital of Hillwood Club Management Limited, a dormant company registered in Scotland (SC319601), which never traded. This company was dissolved on 12 February 2019.

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

14. Debtors

	Total 2019	Total 2018
	£	£
Trade debtors	5,580	6,553
Value added tax	9,944	-
Prepayments and accrued income	4,461	5,437
	<u>19,985</u>	<u>11,990</u>

15. Creditors: amounts falling due within one year

	Total 2019	Total 2018
	£	£
Trade creditors	13,391	-
Value added tax	-	669
Other creditors	1,475	100
Accruals	6,216	59,734
	<u>21,082</u>	<u>60,503</u>

16. Obligations under leases

	Total 2019	Total 2018
	£	£
<u>Ground rent</u>		
Due in less than one year	1,750	1,750
Due between one and five years	7,000	7,000
Due in more than five years	28,000	29,750
	<u>36,750</u>	<u>38,500</u>

17. Related Party Transactions

The Trust works in close co-operation with Hillwood Boys Club. The Trustees H Corcoran and C Morrison are also members of Hillwood Boys Club.

Transaction with Hillwood Boys Club	Total 2019	Total 2018
	£	£
Sports lettings	<u>29,273</u>	<u>22,525</u>
Balance due by Hillwood Boys Club	<u>1,535</u>	<u>5,010</u>

Hillwood Boys Club receives a 20% discount on the normal rates for sports lettings to reflect their volume of usage of the facility.

The balance due by Hillwood Boys Club is interest free and is payable on the normal trading terms for sports lettings.

The Trust and Hillwood Boys Club collaborate on the completion of various grant applications which may be of mutual benefit.

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

18. Movements in Funds

	At 1 June 2018	Incoming Resources	Outgoing Resources	Transfers	At 31 May 2019
	£	£	£	£	£
Unrestricted funds					
General Fund	21,341	35,500	(29,619)	(10,000)	17,222
Designated Fund	10,000	-	-	10,000	20,000
	<u>31,341</u>	<u>35,500</u>	<u>(29,619)</u>	<u>-</u>	<u>37,222</u>
Restricted Funds					
(1) Provision of synthetic football pitch					
- Priesthill Barratt Community Development Trust	237,719	-	(14,939)	-	222,780
- Land Trust	89,190	-	(5,655)	-	83,535
- Glasgow City Council	114,822	-	(7,280)	-	107,542
(2) Provision of goals, nets and a generator					
- Sanctuary Housing Association	3,196	-	(136)	-	3,060
(3) Provision of changing facilities					
- Glasgow City Council	5,250	-	(750)	-	4,500
- Scottish Football Partnership Trust	15,504	-	(2,000)	-	13,504
(4) Water Connection costs					
- Glasgow City Council	6,034	-	(383)	-	5,651
(5) Quad Bike					
- Glasgow City Council	3,322	-	(1,108)	-	2,214
(6) Security Fence					
- The Clothworkers' Foundation	15,000	-	(1,436)	-	13,564
- Scottish Football Partnership Trust	-	5,000	(478)	-	4,522
	<u>490,037</u>	<u>5,000</u>	<u>(34,165)</u>	<u>-</u>	<u>460,872</u>
	<u>521,378</u>	<u>40,500</u>	<u>(63,784)</u>	<u>-</u>	<u>498,094</u>

Unrestricted funds

General - This represents the free funds of the charity, arising out of football pitch hire, unrestricted grants and donations. These funds may be used at the directors' discretion.

Designated - This fund has been set up by the directors to provide for the cost of a new 4G pitch which it is expected will be required in about 9 years time in 2028.

Restricted funds

(1) Provision of synthetic football pitch

The Priesthill Barratt Community Development Trust (PBCDT) donated £300,000, Land Trust donated £100,500 and Glasgow City Council donated £129,382.

(2) Provision of goals, nets and a generator

Sanctuary Housing Association provided a grant of £3,334 for this purpose

(3) Provision of changing facilities

Glasgow City Council donated £7,500 for this purpose

The Scottish Football Partnership Trust donated £20,000 for this purpose

(4) Water connection costs

Glasgow City Council donated £6,800 for this purpose.

(5) Quad bike

Glasgow City Council donated £4,430 towards the cost of a Quad Bike

(6) Security Fence

The Clothworker's Foundation donated £15,000 for this purpose. The security fence was erected in early June 2018 at cost of £19,136.

The Scottish Football Partnership Trust donated £5,000 for this purpose

Notes to the Financial Statements for the year ended 31st May 2019 (continued)

19. Analysis of Net Assets between Funds

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Fixed Assets	780	-	464,622	465,402	479,012
Investments	-	-	-	-	100
Debtors	13,037	-	6,948	19,985	11,990
Cash at bank	13,789	20,000	-	33,789	90,779
Creditors due within one year	(10,384)	-	(10,698)	(21,082)	(60,503)
	<u>17,222</u>	<u>20,000</u>	<u>460,872</u>	<u>498,094</u>	<u>521,378</u>

20. Capital commitments

The charity had no capital commitments at the year end (2018 £19,136).

21. Ultimate controlling party

The charity is ultimately controlled by its Board of Directors.

Independent Examiner's Report to the Trustees of Hillwood Community Trust

I report to the trustees on my examination of the financial statements of Hillwood Community Trust ("the charity") for the year ended 31 May 2019, as set out on pages 4 to 12, comprising a Statement of Financial Activities (Incorporating Income and Expenditure Account), Balance Sheet and Notes To The Financial Statements.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charity and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ("the 2006 Act"). You are satisfied that the accounts of the company are not required by charity or company law to be audited and you have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent Examiner's Statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Date: 5 Decembe 2019