

'Azadi Trust' Annual Report and Accounts

Period Ending May 31st 2021

Company No: 07247132

Registered Charitable No: 1138663

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Report of the Directors for the period ending 31st May 2021

The Directors of the charitable company, who are its trustees for the purposes of charity law, are pleased to present their report for the period to 31st May 2021

Company Information:

Company Name	AZADI TRUST
Company Registration Number	07247132
Charity Registration Number	1138663
Registered Office & Operational address	56 Grantham Rd. Sparkbrook Birmingham B11 1LX

Directors and Trustees:

Timothy Arden-White	David Brogan
Mary Carroll	Brian Ducille
Elizabeth Hodges	Michael Hodges
Irene Johnson	John Johnson
Evelyn Smylie	Neil Walker

Hon. Secretary

Evelyn Smylie
c/o 56 Grantham Rd.
Sparkbrook
Birmingham
B11 1LX

Treasurer

Neil Walker
18 Southam Rd.
Hall Green
Birmingham
B28 8DG

Bankers

TSB Bank plc
2-4 The PRIORITY
Queensway
Birmingham
B4 6BP

Charity Coordinator

Mike Hodges
c/o 56 Grantham Rd.
Sparkbrook
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Assistant to the Coordinator

Timothy Macleod
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Company Activities 2020-2021

The Aims and Objectives of the Trust

The Trust was founded as a Registered Charity in 1991 and reconstituted as a Charitable Company in 2010. Eleven years on, its Aims and Objectives remain as follows:

“The Charitable Company’s Object is, for the benefit of the public, to advance the Christian Faith in accordance with the Statement of Faith, particularly within (but not limited to) the neighbourhood of Sparkbrook, Birmingham and its surrounding areas, by, for example, (but not limited to):

- serving the local community, by providing health, education, advocacy and pastoral provision, especially to those disadvantaged by virtue of age, disability, destitution or by being members of an ethnic minority;
- the provision of housing accommodation;
- the relief of destitution by financial and material provision; and
- the provision of written, verbal or visual information about the Christian Faith.”

The ‘Modus Operandi’ of the Trust: ‘A Vehicle for Partnership’

As well as direct provision of services, the Trust has always seen itself as a ‘vehicle’ for support and partnership with other local organisations operating within the same ethos and parameters: any individual or group wishing to operate a project compatible with the Trust’s Aims & Objectives can ‘come aboard the vehicle’ for as long as it suits them to do so. ‘Partnership’ with the Trust operates effectively at three levels:

Firstly, the Articles of Association of Azadi Trust allow for a full partnership arrangement with another organisation whereby that organisation itself becomes a ‘Member’ of the Trust, provides the Trust with additional Trustee(s) and contributes to the Trust’s pool of expertise and manpower. The Trust’s partnership with ‘Member Organisation’ ReachGlobal and its ‘joint enterprise’, the Open Door Friendship Centre (‘ODFC’) in Small Heath, has continued into its eleventh year. The Trust is indebted to ReachGlobal supporters for faithful financial support and manpower over these years. We are also grateful to Tim & Jess Steele, who have been seconded to Azadi Trust by OM, for their perseverance in their managing of and envisioning for the Centre. Please see below for Tim’s summary of the past year at ODFC.

At the next level, the Trust is able to provide a charitable umbrella for small local initiatives which negates the need for such projects to seek their own charitable status: the Trust can then also provide appropriate governance, insurance cover, meeting facilities, and sometimes financial support but leave the Project to otherwise manage itself. Within this second category the Trust continues to support the Hope Garden Project led by Mary Carroll who is also now a Trustee and has, again, supported the wider work of the Trust in various ways.

Finally, at the third level, the Trust seeks to support other local projects which nevertheless remain separate entities: in recent years, for instance, the Trust has reestablished its historical relationship with Christ Church, Sparkbrook, which originally sponsored the purchase of Azadi House in 1997 and periodically in the past has used Trust resources as a ‘vehicle’ for several small scale projects and groups. In the last year the Trust has continued to sponsor a weekly gathering of local women at Christ Church, called ‘Ladies’ Day’.

In the past the Trust’s Assistant Coordinator Tim Macleod, has provided administrative and governance support to other local projects, and this support continues to be available if required.

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'Provision of Housing Accommodation'

The origin of the Trust's operation is **'Azadi House'**, located in the Sparkbrook area of south Birmingham, which is predominantly populated by ethnic minorities, particularly South Asians. The House, having been partly used for the Trust's community activities in the past, is now effectively a residential home, and continues to provide secure tenancies for up to five single men, some of whom have been residents for many years. The House also has a small extra 'guest room' which can be used to accommodate friends or relatives of the residents or for short-term, temporary accommodation for others.

A year ago, the future of Azadi House was somewhat in the balance in that it only had three residents with no immediate prospect of any suitable new ones: the existing residents, two of whom were 'vulnerable', were also having a hard time living with Covid restrictions. Only having three residents also meant that the house was running at a loss, and we were faced with the need to carry out major renovations without the apparent means to do so, and parts of the House were seriously in need of redecoration. However, we were able to complete the major part of the renovations courtesy of an unexpected HM Government grant and generous donations from some individuals, while an erstwhile friend of Azadi House contributed many man-hours and finance to upgrade some of the décor. A new finance plan and one new resident has meant that the House finances have been on a much more even keel recently.

For the future: recent legislation means that Azadi House has now become effectively a 'House in Multiple Occupancy', and we have started the process of seeking planning permission and then the formal licencing which has to be completed before we can take in more than four residents: this process is time-consuming and expensive, but hopefully will be completed in 2022. One of our existing residents will be moving on in late 2021, so we are praying for a 'new guy' who will come in and be a positive addition to the House community and also to the wider Sparkbrook community.

'Serving the Local Community – especially the Disadvantaged'

In respect of the work of the **'Open Door Friendship Centre'** over the last year, Tim Steele writes:

"Open Door Friendship Centre seeks to be a welcoming place for local people of all faiths to meet and have their needs met. It provides a base for outreach and service to the local communities of Small Heath and Bordesley Green, as well as the opportunity to foster friendships between people of diverse backgrounds. Examples of regular activities include: teaching English, sewing and computing; providing social advice; and attending drop-in times.

Over the last year, there have inevitably been a lot of adaptations because of the pandemic, and volunteer availability in particular has been affected. Covid has also restricted English classes to online only until fairly recently. With the women's classes restarting, it is good to see more interest being generated in other activities that are going on here. One thing that has continued throughout, however, is giving advice and form-filling. In this respect we have helped people in all manner of things: appealing bailiffs, finding special school places, assisting people find housing, DWP appeals and paying parking fines, and much more. We stayed open throughout the summer of 2020 with a once a week holiday club for local children and a day long football camp for local teenagers. There have been a number of volunteers temporarily involved in these activities and also some new volunteers committing to one day for the next year or two. There is still ongoing need for volunteers to help with the men's drop-in, job club, ladies' baking and sewing, as well as two after school clubs for children and young people.

This years' accounts show that ODFC continues to have a steady regular income from several sources. There have been no excessive demands on expenditure. The Government Small Business Grant received in the early part of 2020 has enabled us to create a reserve fund and provide additional financial support for the Centre manager.

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Hope Garden Project, based in Sparkbrook close to Azadi House, offers therapeutic support to destitute failed asylum seekers and other isolated individuals through the medium of gardening and various social activities. Mary Carroll writes:

“For most of us it has been a ‘year like no other’ so no surprise that the Garden group saw many changes during the lockdown year!

Initially, when we were prevented from meeting, we took deliveries of compost and seeds round to our members for Growing At Home and they delighted us with pictures of their efforts on WhatsApp . We also implemented ‘Walking In The Park’, as the summer of 2020 progressed, and undertook socially distanced walks together in Cannon Hill , Handsworth and Farm Park.

Over the winter we continued to make deliveries including ‘Christmas In A Bag’ to every member. This brought great delight as it even included a mini tree that could be planted out or kept in a pot. We also tried out group WhatsApp calls to keep everyone connected which sparked a lot of laughter as we got to grips (or not!) with the technology And the spring saw us back ‘in the park’ this time around Kings Heath - both Highbury and then Kings Heath Park with their varied delights .

As April came, the access issues at our original site had become difficult and for our disabled members, unsustainable. We have therefore moved to a nearby underused community space called The Peace Garden where we have since enjoyed harvest aplenty . We have also enjoyed a day out by train to Worcester to see the elephants around the town and picnic by the river, and more recently a boat tour on a heritage boat to see Birmingham from the canals.

Members have continued to share the ups and downs of their lives – some receiving refugee status this year but others needing ongoing support as they experience set backs , illness and challenges.

The Hope Garden Project continues to attract significant external funding from a variety of charities and the Trust expresses its gratitude to the several charities listed as donors elsewhere in this report.

‘Pastoral and Financial Provision’

A major part of the work of the Trust - Trustees, secondees and volunteers alike - is supporting both present and past residents of Azadi House pastorally as well as supporting a large number of individual contacts of its other Projects. Such pastoral support is wide-ranging and can range from purely emotional support to practical support and material provision. The latter also often includes direct financial support and applicants to the Trust’s Welfare Fund from within and outside the Projects are considered seriously where they have no recourse to statutory or charitable funds elsewhere, or inordinate delay would result from such applications. The Trust is also partnered with ACTS 435, a national Christian charity which ‘crowdfunds’ people with urgent needs. During the last year, partly because of concerns raised by the Pandemic, donations to Azadi’s Welfare Fund remained substantial as has the support from ACTS 435. Demands on the Fund have also greatly increased but thus far most requests for help have been honoured, with nearly £3000 distributed in grants over this financial year.

‘Provision of information about the Christian Faith.’

Azadi Trust also, as part of its Aims and Objectives, provides materials to inform its local community about the Christian faith. The Trust, is also supported by Shiloh House Distribution, a local wholesale agent for Christian literature, and together we continue to acquire and distribute such literature in the languages common in our area of south-east Birmingham.

M. Hodges
21st February 2022

Financial Summary

The Trust's accounts are detailed on pages 9 to 14. During the accounting period 1 June 2020 – 31 May 2021 the Trust made a profit of £2,216 (after allowing for a depreciation provision of £532). This compares with the previous period's profit of £17,037. It should be noted however that the current periods loss figure reflects one-off expenditure related to prior year Covid-19 business support grants of £20,000 relating to the Open Door Friendship Centre and Azadi House respectively.

In 2020-21 the Trust's core income for the general fund has been rent receipts from the Azadi House tenancies, plus general and earmarked donations, which together ensure that 'regular' income exceeds Trust general expenditure. The Trust has a policy of setting aside £1,000 per annum as a reserve to provide for unforeseen essential expenditures and at the close of the year retained cash reserves of £25,000 bolstered by those Covid-19 business support grants received in May 2020. This balance together with a £5,000 rent security deposit provides financial cover for restricted fund balances for the following specific projects:

- The Open Door Friendship Centre in Small Heath, Birmingham [£1,126]
- The Hope Garden project in Sparkbrook, Birmingham [£1,021]
- The GLUE project in Sparkbrook, Birmingham (now dormant) [£133]

The Trust's summary profit and loss and statement of assets and liabilities for the period 1 June 2020 – 31st May 2021 are detailed in the table below. Also provided for comparison is the previous accounting period of the charitable company.

	1 June 2020 – 31 May 2021 (£)	1 June 2019 – 31 May 2020 (£)
Income	52,179	62,974
Expenditure	49,963	45,937
Net Profit/(Loss)	2,216	17,037
Bank and Cash	25,000	36,894
Fixed Assets	303,474	291,580
Rent security deposit	5,000	5,000
Stock	-	-
Mortgages/Loans	(12,920)	(15,136)
Net Assets	320,554	318,338

As a small (charitable) company with a turnover in excess of £25,000 the Trust's accounts are subject to an external Independent Examination by a UK CCAB qualified professional as matter of good governance and a commitment to transparent accountability to the Trust's donors.

Charitable and Political Donations

During the year 2020-2021 the Trust made charitable donations to 3 organisations or individuals with similar objectives totalling £197 (2019-20 - £270). The Trust has a specific policy of not making donations to political organisations.

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Directors' Responsibilities in Relation to the Financial Statements

The directors are required by Company and Charity Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the company for that period. The directors confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the period ended 31st May 2021. The directors also confirm that applicable Accounting Standards have been followed and that the financial statements have been prepared on the going concern basis.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity. This enables them to ascertain the financial position of the charity and ensure that the financial statements comply with the Companies Act 1985, the Memorandum and Articles of Association, applicable accounting standards in the United Kingdom and the Statement of Recommended Practise (SORP) "Accounting and Reporting by Charities" (revised 2005), and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity, for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

This Directors Report was approved by the Trust Directors on 26th March 2022.

Michael Hodges (Trustee/Director)

Date 26th March 2022

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Statement of Financial Activities for the period 1st June 2020 to 31st May 2021
(incorporating an Income and Expenditure Account)

		Unrestricted funds		Restricted	1 June 2020 to 31st May 2021 Total	1 June 2019 to 31st May 2020 Total
	Note	General £	Building £	Funds £	£	£
Income						
Donations – regular		3,710	-	-	3,710	3,590
Donations / Grants – occasional		6,043	-	-	6,043	3,649
Donations – welfare		4,658	-	-	4,658	3,180
Donations – Azadi House repairs		1,200	-	-	1,200	-
Donations – Azadi House social / retreats		352	-	-	352	-
Covid-19 Business Support Grant		-	-	-	-	20,000
Gift Aid Reclaim		2,544	-	-	2,544	2,244
Rent and Housing Benefit		13,164	-	-	13,164	14,368
Friendship Centre	6	-	-	20,394	20,394	15,563
Hope Garden Project	6	-	-	109	109	380
Glue Project	6	-	-	-	-	-
Room hire		-	-	-	-	-
Interest & other miscellaneous		5	-	-	5	-
Total Income		31,676	-	20,503	52,179	62,974
Expenditure						
Azadi House:	4					
Utilities, Council Tax, and Insurance		8,691	-	-	8,691	8,286
Resident social events		93	-	-	93	169
Mortgage interest	4	521	-	-	521	614
Maintenance, repairs,		1,573	-	-	1,573	-
Cleaning and gardening		3,815	-	-	3,815	2,342
Household equipment and furnishings		340	-	-	340	-
General household items		472	-	-	472	515
Sub total		15,505	-	-	15,505	11,926
Welfare support payments		2,803	-	-	2,803	1,336
Ministry media purchases		151	-	-	151	-
Support to external ministries		197	-	-	197	270
Hope Garden Project	6	-	-	-	-	2,645
Glue Project	6	-	-	-	-	-
Friendship Centre	6	-	-	20,048	20,048	19,379
Printing, Stationery, Communications		1,567	-	-	1,567	344
Administration		8,421	-	-	8,421	8,951
Governance, Safeguarding, Fundraising		507	-	-	507	425
Bank charges		232	-	-	232	221
Depreciation of assets		532	-	-	532	440
Total Expenditure		29,915	-	20,048	49,963	45,937
Net income / (expenditure) for the period		1,761	-	455	2,216	17,037
Transfer between funds		(2,216)	2,216	-	-	-
House Revaluation/addition		(8,126)	8,126	-	-	35,000
Fund balances brought forward		41,649	274,864	1,825	318,338	266,301
Fund balances carried forward		33,068	285,206	2,280	320,554	318,338

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All income and expenditure is derived from continuing activities. The notes on pages 10 to 13 form part of these accounts.

Balance Sheet as at 31st May 2021

<u>Company Number 07247132</u>		Unrestricted funds		Restricted funds	31st May 2021	31st May 2020
	Note	General	Building			
		£	£	£	£	£
Fixed Assets						
Freehold Property	1,4		298,126	-	298,126	290,000
Tangible assets	1,5	5,348			5,348	1,580
		5,348	298,126	-	303,474	291,580
Current Assets						
Rent security deposit		-	-	5,000	5,000	5,000
Stock		-	-	-	-	-
Cash at bank and in hand		27,720	-	(2,720)	25,000	36,894
		27,720	-	2,280	30,000	41,894
Current Liabilities						
Creditors: amounts falling due within one year	4	-	(2,216)	-	(2,216)	(2,695)
Net Current Assets (liabilities)		27,720	(2,216)	2,280	27,784	39,199
Total assets less current liabilities		32,068	295,910	2,280	331,258	330,779
Long Term Liabilities						
Creditors: amounts falling due after one year	4	-	(10,704)	-	(10,704)	(12,441)
Total Assets less Liabilities		33,068	285,206	2,280	320,554	318,338
Funds:						
Unrestricted funds	1-3	33,068	-	-	33,068	41,649
Building fund	1, 4	-	285,206	-	285,206	274,864
Restricted funds	1, 6	-	-	2,280	2,280	1,825
Total Funds		33,068	285,206	2,280	320,554	318,338

STATEMENT BY THE DIRECTORS UNDER SECTION S475 COMPANIES ACT 2006

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31st May 2019 and of its incoming resources and application of resources, including the net income or expenditure for the period then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the 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 and in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008). These financial statements were approved by the directors on 29th March 2022 and were signed on their behalf by:

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Notes to the Accounts for the period ended 31st May 2021

1 Principal Accounting Policies

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006, on a receipts and payments basis and in compliance with applicable Accounting Standards, the Financial Reporting Standards for Smaller Entities (effective April 2008) and the statement of Recommended Practise (SORP) "Accounting and Reporting by Charities" (revised 2005) and the Charities Act 2011. A summary of the principal accounting policies, which have been applied consistently, are set out below. The directors have made use of the concession available for small charities within the SORP and have chosen to use resource classifications appropriate to the charity's circumstances and activities.

Accounting convention

The accounts have been prepared in accordance with the historical cost convention, except where otherwise stated.

Donations and Income

Donations and Income are included in full in the Statement of Financial Activities when received.

Expenditure

All expenditure is accounted for on a cash payment basis and has been classified under headings that aggregate all costs related to the category.

Fixed Assets - Freehold Property

The freehold property is not depreciated on the grounds that they are maintained regularly to a high standard and, in the opinion of the board the estimated residual value is so high and the anticipated useful life is so long that any depreciation is unlikely to be material in the context of the accounts. The property is included at approximate market value in the balance sheet.

Fixed Assets - Tangible Assets

Depreciation is charged on the following assets:

Fixtures & Fittings	25% reducing balance
Tools & Other Equipment	20% reducing balance
Computer & Electrical	25% reducing balance

From 2017/18 onwards the Trust will not capitalise equipment purchases with a value less than £200. All tangible fixed assets with a written down value of £100 or less are written down to zero.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Reserves Policy

The policy of the charitable company is to distribute reserves in accordance with the objects of the charitable company whilst ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

Notes to the Accounts for the period ended 31st May 2021 ... continued

Funds

The charitable company holds general funds that are unrestricted and available for use at the discretion of the directors in furtherance of the general objectives of the charitable company. The building fund represents the value of the asset less the mortgage.

2 Directors Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charitable company was paid or payable for the period to any Director or to any person or persons known or connected with any of them. No reimbursement of personal expenses has been made or is due to be made to any of the Directors in respect of the period.

3 Taxation

The charitable company is a registered charitable company and as such is entitled to certain tax exemptions on income and profits from investments, and any surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of VAT incurred.

4 Building Fund

Azadi Trust is the freehold owner of 56 Grantham Rd, Sparkbrook which is the registered and operational address of the charitable company. Azadi House provides permanent accommodation for up to five single men and a meeting room for community use. The property was re-valued in February 2021 by Robert Aston & Co. Ltd, 87, Alcester Rd. Moseley, Birmingham B13 8EB at £290,000. The historical cost of the property on 21st March 1997 was £60,000.

Azadi Trust has a mortgage secured on 56 Grantham Road with an outstanding value at 31st May 2021 of £12,919. This mortgage loan has a remaining term of approximately 3 1/2 years term which will be completed in December 2025.

A summary of the building fund and its movements are as follows:

	31st May 2021	31st May 2020
	£	£
Opening value of Building Fund	274,864	237,169
Net income / expenditure	-	-
Revaluation / Additions	8,126	35,000
Transfer from General fund:		
Capital repayment of the mortgage	2,216	2,695
Transfer to General fund:		
Re-mortgage proceeds net of asset enhancement	-	
Closing value of Building Fund	285,206	274,864

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5 Fixed Assets - Tangible Assets

	Freehold Property	Fixtures & Fittings	Tools & Other Equipment	Computer & Electrical	Total
Cost					
At 1 st June 2020	290,000	5,275	440	4,404	300,119
Additions / Revaluation	8,126	-	-	4,300	12,426
As at 31st May 2021	298,126	5,275	440	8,704	312,545
Depreciation					
At 1 st June 2020	-	5,156	440	2,943	8,539
Charge for the year	-	119	-	413	532
As at 31st May 2021	-	5,275	440	3,356	9,071
Net book value					
At 1 st June 2020	290,000	119	0	1,461	291,580
As at 31st May 2021	298,126	-	-	5,348	303,474

6 Restricted funds

	1st June 2020	Income	Expenditure	Transfers	31st May 2021
Hope Garden Project	912	109	-	-	1,021
Friendship Centre	780	20,394	20,048	-	1,126
The GLUE Project	133	-	-	-	133
Total	1,825	20,503	20,048	-	2,280

Summary of Restricted Project Income

Project	1 June 2020 – 31 May 2021 (£)	1 June 2019 – 31 May 2020 (£)
Friendship Centre	-	-
Individual Donations	140	563
St. Mary Church, Crossway Green, Worcestershire	-	1,500
The Lees Chapel, Kingswood, Solihull	250	250
City Church, Birmingham	720	720
Briarwood Church (United States)	6,284	-
ReachGlobal (United States)	13,000	12,000
Hope Garden Project		
Waitrose, etc	109	380
The GLUE Project		
Azadi Trust		
Individual Donations	12,143	9,078
Westhill Endowment	1,298	-
Alfred Haynes Trust	-	1,000
ACTS435	970	340
Birmingham City Council – Covid-19	-	20,000

Independent Examiner's Report to the Trustees of Azadi Trust

Charity No. 1138663. Company No. 07247132

I report on the accounts for the 12 months to 31 May 2020 which are set out in the annual report on pages 1 to 14.

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.

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
- follow 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 examiner's statement

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 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 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.

.....
David Dixie F C A
Date 26th March 2022

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