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9/5/19
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Registered Charity Number: 802547

THE MAIDSTONE MUSEUMS' FOUNDATION

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2018

REPORT OF THE TRUSTEES OF THE MAIDSTONE MUSEUMS' FOUNDATION

For the year ended 31 December 2018

The trustees present their report and financial statements of The Maidstone Museums' Foundation for the year ended 31 December 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities"(FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the 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 applicable in the UK published on 16 July 2014 as amended by bulletin 1.

Structure, governance and management

The trust fund was created and defined by a constitution dated 15 September 1988, as amended in 1989, 2005, 2007 and 2014. The trust was registered as a Charity on 18 December 1989 (number 802547).

The Charity's principal office address is:-

Maidstone Museum
St Faith's Street
Maidstone
Kent ME14 1LH

The Charity is administered by a Board of Trustees ('board'), each of whom must be a paid-up member of Maidstone Museums' Foundation. The trustees comprise individuals with appropriate skills to properly manage the Charity's assets and apply those assets in accordance with the constitution. The Board comprises Officer members (Chairman, Vice-Chair, Secretary, Treasurer) and up to seven ordinary members. The officer positions are elected annually by the Board at the first Board meeting after the Annual General Meeting (AGM).

Details of the trustees who served on the board during 2018 and to date are as follows:-

Mr M Baker	<i>(Chairman)</i>	Mrs M Bennett	<i>(resigned 22 June 2018)</i>
Ms I Butler	<i>(resigned 8 August 2018)</i>	Mr M Evans	<i>(Vice Chair)</i>
Mr S Farrant	<i>(Treasurer)</i>	Mrs J Lloyd	<i>(appointed 22 June 2018)</i>
Mr J Newcomb		Mr D Pickett	<i>(appointed 22 June 2018)</i>
Mr W Stotesbury	<i>(appointed 13 December 2018)</i>	Mr T Sturgess DL	<i>(Secretary)</i>
Mr I White		Mrs F Wilson	<i>(appointed 9 May 2019)</i>

The following trustees will have come to the end of their three-year term of office at the 2019 AGM: Mr S Farrant and Mr J Newcomb. Additionally, Mr W Stotesbury and Mrs F Wilson having been co-opted and appointed by the Board since the last AGM, seek appointment. All are happy to be re-elected.

The governing constitution also permits the Board to invite the elected Councillor Chair (or at the Chair's discretion, the Vice Chair) of Maidstone Borough Council's Heritage, Culture and Leisure Committee, to be a Board member to secure good working relations with that committee, given that elected Councillors are allowed to hold such external positions on a declared basis. During 2018/19 Mr P Harper (Chairman, Heritage, Culture & Leisure Committee, MBC) has served in this capacity.

The governing constitution also allows the board to co-opt up to three additional members as 'observer members', without voting rights. During 2018, the observer members were all co-opted from the paid staff of Maidstone Borough Council (MBC), which operates the Maidstone Museums. The most senior Museums' Manager (Museum Director) is ex-officio a board member without voting rights.

The following have served as ex-officio and/or as observer members since 1 January 2018:-

Mrs E Palmer	<i>(Public Programming Manager, Maidstone Museum, co-opted observer member)</i>
Ms V Barlow	<i>(Museum Director, and ex-officio)</i>

THE MAIDSTONE MUSEUMS' FOUNDATIONREPORT OF THE TRUSTEES OF THE MAIDSTONE MUSEUMS' FOUNDATIONFor the year ended 31 December 2018(continued)**Structure, governance and management (continued)**

Whilst the MBC representatives have had no voting rights, they have continued to provide vital links between the Maidstone Museums and the Charity thereby ensuring the Charity's objective continues to be fulfilled as efficiently as possible.

Each full board member is elected at an AGM to serve for three years and any changes in non co-opted/ex-officio trustees during the year are subject to formal approval by all trustees in office.

Whilst the constitution requires the Board to meet no less than four times each year, during 2018 there were eleven meetings held. During 2018, the Board has continued to take steps to strengthen both its composition as well as its internal governance policies to ensure it fully complies with Charity Commission guidance as it works to meet its charitable objective.

Sir Robert Worcester KBE, KL remains the Charity's first President. Sir Robert was The Maidstone Museums' Foundation's first Life Member and, as President, now takes a keen and enthusiastic interest in the Charity's development and activities. As President, Sir Robert is not a trustee or Board member and therefore has no voting rights should he attend to observe Board meetings.

Objectives and activities

The objective of the Charity is to further the education of the public by the promotion, support, assistance and improvement of the Maidstone Museums and Art Gallery. Its activities reflect this objective.

Public benefit

In continuing to manage the Charity's activities and finances during 2018 and to date, the trustees were aware of, and had due regard to, the Charity Commission's guidance on public benefit.

Key achievements and performance

The Charity continued to support The Maidstone Museums & Art Gallery during 2018. Mainstream unrestricted funds primarily came from membership subscriptions and donations from the general public and local businesses.

The Charity's trustees are pleased to report that 2018 was another successful year as the work of supporting the Museums in Maidstone continued. The key objectives of enabling the development and improvement to visitors' access, knowledge and understanding of the many items on display and in store were furthered, and included discussions and offering of views to contribute towards the formulation of strategy for the Museums' future by MBC, combined with the promotion of the Museums to the growing MMF membership.

Unrestricted fund activities

Central to the Charity's operations was the continuation and growth of the Friends' membership scheme. Mike Evans, as Membership Secretary, Vice Chair and trustee, continued to manage the membership aspect of the Charity's activities during 2018; Ivan White (trustee) has taken on the role of Membership Secretary with effect from 1 January 2019. This has been helped by the regular newsletters which are e-mailed or posted to members - John Newcomb (trustee) has spent much time in designing and editing these documents which remain the most effective way of keeping in regular contact with those who have committed to become Friends, as well as wider contacts. A website presence continues following its development in-house by Maidstone Borough Council (<http://museum.maidstone.gov.uk/support-us/>).

The Charity was also in attendance at The Kent County Show during 2018 to increase public awareness of its existence as well as its achievements to date.

REPORT OF THE TRUSTEES OF THE MAIDSTONE MUSEUMS' FOUNDATION

For the year ended 31 December 2018
(continued)

Unrestricted fund activities (continued)

The effect of the above, in terms of membership numbers, was a healthy growth in the number of people taking out or renewing memberships in the year, such that at the end of December 2018 the charity recorded its best overall membership levels ever in terms of numbers of subscribing individuals, with a total of 6 corporate members together with 47 single, 35 couples, 66 families and 47 life members (31.12.2017 - 6 corporates, 51 singles, 46 couples, 44 families and 43 life members).

Of particular note in the above comparisons has been the continued interest shown in family memberships. This is largely attributable to the ever strengthening links which have been established with the local Valley Invicta Grammar School through the work of Moira Bennett, Jan Lloyd and Trevor Sturgess, trustees. Invitations to Year 7 students resulted in new family memberships, and the annual Carol concert held at the Museum to celebrate the Christmas season and raise awareness of the Museums' facilities to the parents and students alike in December 2018, was another great success.

Three or four of the Invicta students are chosen by the school to take on the role of Student Ambassadors to act as a link between the school and the Museum. Ambassador representatives have regularly attended trustee meetings during 2018 as well as certain of the awareness events at which the charity has had a presence, and their contributions in promoting the Museum and also providing feedback from their fellow students has been invaluable in helping the trustees shape the focus of the Maidstone Museums' work. With the intention of widening the attractiveness of the Museums to the wider student population in the local area the hope is to extend this interest to other local schools, building on achievements to date.

Another of our trustees, David Pickett, has volunteered to promote membership engagement, initially by way of a membership questionnaire which was distributed to members in March 2019. The Board will use the responses to help assist in focusing attention for action going forward.

During 2018 The Maidstone Museums' Foundation was able to assist in funding a vortex collection box which will be placed in the Museum entrance foyer to attract much needed funds to be applied by the Charity. The presence of the Charity was also enhanced during the year with the purchase of an updated hanging banner, now on display inside the Museum.

Whilst the financial results on a day to day basis may appear to reflect a quieter year of activity, there has also been much work behind the scenes by certain trustees on The Maidstone Museums' Foundation Board in working with Maidstone Borough Council representatives and the Museum Director as part of a Strategic Board of stakeholders to offer advice, support and guidance to help influence the future of the Museums. It is hoped that the facilities for all visitors will continue to be expended and enhanced with MBC support.

Restricted fund activities

There was no restricted fund expenditure during 2018. The Board fully expects to spend the remaining restricted funds during 2019 once grant applications from the Museum have been received.

In all its fundraising activities, the Board adheres to its fundraising policy and principles which are available on its website.

Financial review

The financial outcome of the Charity's activities outlined above are set out on page 4 in summary and, on page 8 in detail.

Total income for the year amounted to £5,729 (2017 - £8,704) of which £150 (2017 - £2,199) was received for restricted purposes. Notes 6 and 7 of the accounts show how the income was allocated between the various funds.

REPORT OF THE TRUSTEES OF THE MAIDSTONE MUSEUMS' FOUNDATION

For the year ended 31 December 2018
(continued)

Financial review (continued)

Income from new and renewed membership subscriptions amounted to £3,782 (note 2) which was £747 higher than 2017. This reflected the mix of members in 2018 and was a record for the Charity.

Expenditure for the year totalled £5,455 (2017 - £43,500). Further details are provided in Notes 6 and 7 to the accounts.

Given that the Charity had total fund balances of £7,963 at the start of the year, the net increase in charitable funds of £274 during 2018 meant that its overall net assets, reflected by the various closing fund balances, totalled £8,237 at 31 December 2018.

Reserves and reserves policy

Restricted funds are held and expended in accordance with Donors' instructions as and when grant requests are received from the Maidstone Museums, considered by the Board, and approved. The Trustees believe that the funds had been applied appropriately to 31 December 2018 and that the remaining balance totalling £2,114 was accurately stated as set out at Note 7. The Trustees anticipate that this will be fully applied during 2019.

At 31 December 2018, the Charity's unrestricted reserves amounted to £6,123 as shown at Note 6 in the accounts (General fund £5,312; Designated unrestricted funds totalling £811).

The Trustees' intention is to retain a balance of unrestricted reserves sufficient to enable them to continue to fund recurring and unanticipated qualifying charitable expenditure as it arises. The unrestricted general fund balance at 31 December 2018 was considered sufficient to cover the anticipated recurring annual unrestricted expenditure for 2018 of approximately £2,500.

The trustees therefore believe the Charity was financially sound at 31 December 2018 and they hope to build on this position during 2019 by attracting further income to be applied in fulfilling grant applications to meet the Charity's objectives.

Approved by the trustees on

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M BAKER
CHAIRMAN

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THE MAIDSTONE MUSEUMS' FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2018

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	<u>Notes</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u>	2017 <u>Total funds</u>
INCOME FROM:					
Donations		5,482	150	5,632	8,490
Charitable trading		71	-	71	211
Investments		26	-	26	3
Total	2	<u>5,579</u>	<u>150</u>	<u>5,729</u>	<u>8,704</u>
EXPENDITURE ON:					
Raising funds		1,653	-	1,653	361
Charitable activities		2,964	-	2,964	42,208
Other		838	-	838	931
Total	3	<u>5,455</u>	<u>-</u>	<u>5,455</u>	<u>43,500</u>
NET INCOME/(EXPENDITURE)		124	150	274	(34,796)
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY	6,7	<u>5,999</u>	<u>1,964</u>	<u>7,963</u>	<u>42,759</u>
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER	6,7	<u><u>£6,123</u></u>	<u><u>£2,114</u></u>	<u><u>£8,237</u></u>	<u><u>£7,963</u></u>

The notes on pages 7 to 11 form part of these accounts

THE MAIDSTONE MUSEUMS' FOUNDATION

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BALANCE SHEET

As at 31 December 2018

	Notes	Unrestricted funds	Restricted funds	Total	2017 Total funds
CURRENT ASSETS					
Debtors	4	756	250	1,006	714
Cash at bank		<u>7,777</u>	<u>1,864</u>	<u>9,641</u>	<u>7,757</u>
		8,533	2,114	10,647	8,471
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
	5	<u>(2,410)</u>	<u>(-)</u>	<u>(2,410)</u>	<u>(508)</u>
NET CURRENT ASSETS		<u><u>£6,123</u></u>	<u><u>£2,114</u></u>	<u><u>£8,237</u></u>	<u><u>£7,963</u></u>
REPRESENTED BY:					
Unrestricted funds					
General	6	5,312	-	5,312	5,419
Designated	6	811	-	811	580
Restricted funds					
	7	-	2,114	2,114	1,964
		<u>£6,123</u>	<u>£2,114</u>	<u>£8,237</u>	<u>£7,963</u>

The accounts set out on pages 5 to 11 were approved by the trustees on and signed on their behalf by:

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 M BAKER
 CHAIRMAN

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 S FARRANT
 TREASURER

The notes on pages 7 to 11 form part of these accounts

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

1 ACCOUNTING POLICIES

a) **Basis of preparation**

The Maidstone Museums' Foundation is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of the annual report.

The charity constitutes a public entity as defined by FRS102. The financial statements have been prepared 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 applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as amended by bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) **Income recognition**

All income is included in the statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable are recognised when the Charity has unconditional entitlement to the funds.

Donations, subscriptions and similar income, including Gift Aid recoverable, are included in the year in which they are receivable.

Income from charitable trading, fund raising events and investments are included when receivable.

c) **Expenditure recognition**

All expenditure is accounted for on an accruals basis, is inclusive of VAT and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount can be measured reliably.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is contingent, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Capital expenditure on assets for charitable use costing less than £500 is not capitalised.

d) **Fund accounting**

The Charity's unrestricted funds are available for use at the discretion of the trustees in furtherance of the Charity's objects. The objects comprise the furtherance of education of the public by the promotion, support, assistance and improvement of the Maidstone Museums and Art Gallery and their collections. The general fund excludes any unrestricted amounts separately designated by the trustees.

The Charity's unrestricted funds include designated funds where the trustees have, at their discretion, set aside resources for a specific purpose. The aim and use of each designated fund is set out in the notes to the accounts.

The Charity's restricted funds comprise amounts donated or otherwise received for specific charitable purposes specified by the donors and within the Charity's objects. The aim and use of each restricted fund is set out in the notes to the accounts. The trustees have the discretion to transfer designated unrestricted funds to restricted funds where there is a need.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

(continued)

- 1 ACCOUNTING POLICIES (continued)
- e) **Debtors and creditors receivable / payable within one year**
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.
- f) **Tax**
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.
- g) **Going concern**
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure for that period is considered sufficient with the level of reserves for the charity to be able to continue as a going concern.
- h) **Judgements and key sources of estimation uncertainty**
Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no judgements or key sources of estimation uncertainty.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2018

(continued)

2. INCOME

	Unrestricted funds	Restricted funds	2018 Total	2017 Total funds
<i>Income from donations</i>				
Membership subscriptions	3,782	-	3,782	3,035
Gift Aid tax recoverable	-	-	-	129
Donations	1,700	150	1,850	2,386
Grants - Early Medieval Grave Assemblage (artefacts)	-	-	-	2,000
- Special Exhibitions	-	-	-	940
	<u>5,482</u>	<u>150</u>	<u>5,632</u>	<u>8,490</u>
<i>Income from charitable trading activities</i>				
Sales of donated goods	71	-	71	211
	<u>71</u>	<u>-</u>	<u>71</u>	<u>211</u>
<i>Investment income</i>				
Bank interest	26	-	26	3
	<u>26</u>	<u>-</u>	<u>26</u>	<u>3</u>
Total (see Notes 6 and 7)	<u>£5,579</u>	<u>£150</u>	<u>£5,729</u>	<u>£8,704</u>

3. EXPENDITURE

	Unrestricted funds	Restricted funds	2018 Total	2017 Total funds
<i>Raising funds:</i>				
Stationery and mailshot costs (including leaflet design) and promotional activities	561	-	561	361
Other - MMF awareness promotional banner	1,092	-	1,092	-
	<u>1,653</u>	<u>-</u>	<u>1,653</u>	<u>361</u>
<i>Expenditure on charitable activities:</i>				
Grants payable to institutions -				
Maidstone Borough Council (for Maidstone Museum):				
General fund (vortex donations box)	1,848	-	1,848	-
Ancient Civilisations/Lives Fund (gallery film)	-	-	-	3,500
Ancient Civilisations/Lives Fund (gallery design and build contribution)	-	-	-	35,500
Early Medieval Grave Assemblage (artefact purchase)	-	-	-	2,000
Special Exhibitions (Game plan) funding	-	-	-	1,000
	<u>1,848</u>	<u>-</u>	<u>1,848</u>	<u>42,000</u>
Member events and preview sponsorship	780	-	780	-
Other charitable activity expenditure for the benefit of Maidstone Museums:				
Volunteer lunch sponsorship	157	-	157	-
School Carol Concert sponsorship	179	-	179	208
	<u>2,964</u>	<u>-</u>	<u>2,964</u>	<u>42,208</u>
<i>Other:</i>				
Office costs (including insurance)	308	-	308	351
Subscription - British Association of Friends of Museums (BAFM)	90	-	90	90
Subscription - One Maidstone	200	-	200	200
Independent examination fees (governance)	240	-	240	290
	<u>838</u>	<u>-</u>	<u>838</u>	<u>931</u>
Total (see Notes 6 and 7)	<u>£5,455</u>	<u>£-</u>	<u>£5,455</u>	<u>£43,500</u>

For the year ended 31 December 2018

(continued)

4. DEBTORS	<u>31.12.2018</u>	<u>31.12.2017</u>		
Unrestricted:				
Gift Aid tax receivable	129	129		
Other	627	335		
	<u>756</u>	<u>464</u>		
Restricted:				
Gift Aid tax recoverable	250	250		
Total	<u>£1,006</u>	<u>£714</u>		
5. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>31.12.2018</u>	<u>31.12.2017</u>		
Unrestricted:				
Grants payable	1,848	-		
Accruals	562	508		
	<u>£2,410</u>	<u>£508</u>		
6. ANALYSIS OF UNRESTRICTED FUNDS				

	Restricted balance b/fwd <u>01.01.2018</u>	Income	Expenditure	Balance c/fwd <u>31.12.2018</u>
Unrestricted general fund	5,419	5,348	(5,455)	5,312
Designated unrestricted funds:				
- Special exhibitions	369	160	-	529
- Gazebo fund	211	71	-	282
	<u>£5,999</u>	<u>£5,579</u>	<u>£(5,455)</u>	<u>£6,123</u>

During 2018, the Charity's trustees continued to manage the day to day operating costs of the Charity through its unrestricted general fund. In so doing they were also able to set aside two designated funds:-

- (a) Special exhibitions - funding needs arise from time to time to assist in enabling specific exhibitions to be put on for public viewing.
- (b) Gazebo fund - during 2017, the Charity was fortunate to be gifted a series of artwork prints featuring the work of G Hall. These were in the form of greetings cards, place mats and similar. The trustees agreed that the proceeds from the sale of these items would initially fund a much needed gazebo, to be used in raising the profile of both the Charity and Museums at local fund raising events. By 31 December 2018 the sum of £282 had been generated and the Gazebo purchase is expected to be possible in 2019.

THE MAIDSTONE MUSEUMS' FOUNDATION

NOTES TO THE ACCOUNTS

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For the year ended 31 December 2018

(continued)

7. ANALYSIS OF RESTRICTED FUNDS

	Balance b/fwd 01.01.2018	Income	Expenditure	Balance c/fwd 31.12.2018
Education Grant Fund	1,842	-	-	1,842
Ancient Civilisations/Lives Gallery Project	122	150	-	272
	£1,964	£150	£-	£2,114
	£1,964	£150	£-	£2,114

DESCRIPTION OF FUNDS

Education Grant Fund

A fund initially established in 2012 to raise money primarily in the form of grants from grant making bodies to assist the Maidstone Museum in achieving its target of providing additional facilities and equipment to enable the expansion of educational activities within the Museum.

The remaining fund balance at 31 December 2018 was £1,842 and the trustees hope to receive qualifying grant requests from the Museums in 2019 to apply these remaining funds to good cases.

Ancient Civilisations/Lives Gallery Project

Work was undertaken and completed, as anticipated, during 2017 to create a new Gallery (The Ancient Lives Gallery) at the Maidstone Museum. This Gallery has enabled the Maidstone Museum to better display and give public access to its ancient Egyptian and Greek collections in a modern environment. The displays incorporate a video documentary film and digital touch screen detailing the fascinating historical facts of the Maidstone Museums' Mummy (Ta Kush) who is proudly on display as a centre piece exhibit in the new Gallery.

The remaining restricted funds of £272 will be applied by the trustees during 2019 to assist with the cost of implementation/enhancement expenditure requests for the Gallery which are expected.

8. RELATED PARTIES

None of the Trustees received any remuneration in the year.

Three Trustees received reimbursed expenses amounting to £620 in respect of 2018 (2017: three trustees received reimbursed expenses amounting to £509). The expenses were wholly incurred for charitable purposes in both years and the costs in 2018 were for insurance and subscriptions paid through The Maidstone Museums' Foundation's membership of BAFM (£398), printing (£100) and out of pocket refreshment costs for preview and Carol concert events (£122).

Additionally brochure artwork and printing costs totalling £262 were invoiced to the Charity by Mr W Stotesbury (trustee) relating to costs he incurred in 2018. This was invoiced at normal commercial rates, was included as a year end accrual at 31 December 2018 and was paid to Mr Stotesbury after date.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE MAIDSTONE MUSEUMS' FOUNDATION

I report to the trustees on my examination of the accounts of The Maidstone Museums' Foundation ('the Charity') for the year ended 31 December 2018.

Responsibilities and basis of report

As trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DRAFT
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DANIELLE FRIEND FMAAT
Friends Financial
49 Ferndale
Tunbridge Wells
Kent
TN2 3NU

Date: