

THE CHARLES DARWIN TRUST

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st DECEMBER 2020

Company Registration No: 03694613

Charity Registration No: 1074914

THE CHARLES DARWIN TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

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FOR THE YEAR ENDED 31ST DECEMBER 2020

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THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES Randal Keynes OBE FLS (Chair) *
Dr Claire Barlow * (appointed 15 September 2020)
Karen Goldie-Morrison FLS (Treasurer)
Professor James Costa FLS
Professor J Stephen Jones FRS
Emma Newall
Revd Professor Michael J Reiss

* Darwin family

REGISTERED OFFICE 31 Baalbec Road,
London,
N5 1QN

REGISTERED COMPANY NUMBER 03694613 (England and Wales)

REGISTERED CHARITY NUMBER 1074914

ACCOUNTANTS Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

BANKERS CAF Bank

THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their combined Directors' report and Trustees' annual report with the financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTS AND ACTIVITIES

The Trust was established to develop the use of the heritage of Charles Darwin the scientist, his scientific work and his life with his family and friends as an inspiration for learning about science and the natural world.

The objects of the Charity when it was launched in 1999 were the advancement of education in the United Kingdom and elsewhere in relation to:

- the life and work of Charles Darwin
- the development and understanding of natural history and the life sciences with particular reference to Darwin's home at Down House and to any associated institutions in the village of Downe in Kent, and
- the advancement of education and such other purposes for the benefit of the community as shall be exclusively charitable.

The aims of the Charity are:

- to use Darwin-Inspired Learning to promote excellence in science education
- to promote an understanding of the natural world to ensure the survival of biodiversity and life on earth
- to enhance the understanding of Darwin's historical and contemporary significance
- to improve and extend science literacy and the understanding of science.

The Trust has based its materials for teaching and its Continuing Professional Development (CPD) courses for teachers on research into Darwin's own writings and those of his contemporaries and collaborators and on current scholarship. Taking as its context Darwin's life, work and influence, the Trust has developed an approach to teaching and learning in science which it offers for use by educators as Darwin-Inspired Learning.

DARWIN-INSPIRED LEARNING

Darwin-Inspired Learning:

- encourages a sense of place and direct engagement with the natural world, such as the environments of Downe and other locations where Darwin worked, or through employing local environments which are accessible to students and their teachers.
- places importance on:
 - active learning through experiences and questions, solving problems, and dialogue between teachers and pupils, and between pupils themselves
 - teaching that engages critical and creative thinking about how scientists' work encourages interdisciplinary studies, with Darwin as the context, between science and literature, writing and expression, history, religious studies, geography, horticulture, dance and drama, design and technology, numeracy, music and art.

THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

This is achieved through:

- using Darwin's ways of working and investigating
- using Darwin's theories about how nature works
- understanding how science and scientists use Darwin's ideas in their work today
- using stories about Darwin, the places where he worked and the things that he studied
- working with expert groups in the arts and humanities.

This approach is aimed at developing:

- young people who are engaged with the natural world as critical, imaginative investigators, who find science exciting, who have the ability to communicate their findings to others and who want to continue their studies
- teachers inspired by Darwin-Inspired Learning to become more effective and reflective
- a new generation of teachers and young people who are proud of the heritage that Charles Darwin gave to the world and understand its significance.

The Trustees have sought to develop resources that meet the requirements of the UK national curriculum, GCSE and post-16 courses. Many examination specifications expect pupils to carry out independent studies for which they have to collect and analyse data. Studying the natural world out-of-doors over a prolonged period and in great breadth and depth, allows students the opportunity to investigate and bring together data just as Charles Darwin did. However, fieldwork has greatly declined in recent years and teacher expertise to scaffold these activities has waned.

The Trustees believe in particular that teachers need support in developing their:

- teaching approaches for outdoor learning
- biological subject knowledge
- enthusiasm for the study of nature.

THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

ACTIVITIES IN 2020

The Trust has continued its support for English Heritage projects at Down House with uses for education about Darwin's science, its discussions with the Linnean Society about educational uses of their Darwin and Alfred Russel Wallace Collections, and its help for schools, developing 'Darwin Gardens' on their premises using ideas set out in its book *Darwin-Inspired Learning* published in 2015, and in Professor Costa's book *Darwin's Backyard* published in 2017. In 2020 Professor Costa continued his research into the Down House gardens and grounds archives, and contributed the article "Charles Darwin's voyages of discovery" in the book *L: 50 Objects, Stories and Discoveries from The Linnean Society of London* (L. Berwick and I. Charmantier, eds.; London: Linnean Society of London). He also authored a chapter entitled "There is Hardly Any Question in Biology of More Importance – Charles Darwin and the nature of variation" for a book treating phenotypic plasticity (D. Pfennig (ed.), *Phenotypic Plasticity and Evolution: Causes, Consequences, Controversies*. Boca Raton: CRC Press).

The Wallace Correspondence Project (WCP) concluded successfully in August 2020. The project produced a 542 page "Catalogue of the Correspondence of Alfred Russel Wallace", the first ever catalogue of all of Wallace's letters, and also successfully transitioned the letters database to Epsilon, a correspondence repository being developed by Cambridge University Library's Darwin Correspondence Project and partners. (see <https://epsilon.ac.uk/search?sort=date&f1-collection=Alfred+Russel+Wallace>). This impressive catalogue contains records of 5,688 letters arranged chronologically, including 6,925 individual documents catalogued from 245 repositories and individuals around the world. The WCP director, Dr George Beccaloni, is next planning print editions of the Wallace correspondence.

In 2020 Randal Keynes and Professor Costa had been assisting in the development of a new educational exhibit at Down House. This project, the "Down House: Living Landscape Laboratory Experiments Hierarchy," was shelved as a result of the pandemic. A version of this project has since been resurrected, however, and is now (2021) under development as "Darwin's Living Laboratory Project" featuring a suite of five interpretive 'posts' in the garden which include an interpretation panel (A4 size) and a hands-on activity for families. The Trust is helping support staff and volunteer training in connection with this project.

The doctoral research that has been supported by the Trust has been successfully completed. The research focuses on the fundamental reasons why many individuals, specifically trainee teachers, find aspects of evolution to be deeply unsettling. Ultimately, this work will inform how teacher training and professional development can better support teachers to develop their understanding of people's feelings towards evolution, nature and our relationship to it. This is with a view to creating more inclusive and dialogic approaches to teaching and learning of this fundamental subject in science. A continuing collaboration through Emma Newall (whose doctoral research this is) with UCL Institute of Education is intended.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty set out under section 17 of the Charities Act 2011 and have paid due regard to the Charity Commission's guidance on public benefit, 'Charities and Public Benefit', in developing the Trust's objectives for the year and in planning its activities.

FINANCIAL REVIEW

Reserves policy

The Trust maintains its reserves under two categories: (a) unrestricted (general) reserves, which are available for general use in pursuance of the charity's objectives, and (b) restricted reserves, which are for specifically earmarked purposes. Unrestricted reserves currently amount to £139,234.

The Trustees review the Charity's reserves policy on a regular basis and no less than annually. The reserves position is reported at every board meeting.

THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

Financial performance

The total income received in the year was £128,177 of which £128,020 was the balance of the third instalment of the funding for Phase 2 of the Wallace Correspondence Project (WCP). Expenditure for the year totalled £164,086 of which £161,405 was due to WCP project costs.

Overall, the Trust has recorded a deficit in 2020 of £35,909 compared to a surplus in 2019 of £67,466.

As at 31 December 2020, unrestricted funds have increased to £139,234 from £89,273 due to the John Templeton Foundation agreeing that the unspent balance on the restricted WCP project could be used by the charity to cover overhead costs in future years, which has resulted in a transfer of £52,485 from restricted to unrestricted funds.

Funds brought forward from the previous year amounted to £175,143 and funds carried forward into 2021 amounted to £139,234, made up of £139,234 of unrestricted funds and £0.00 restricted.

TRUST STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company was incorporated on 13th January 1999 in England and Wales as a company limited by guarantee under the Companies Acts (Registration No. 3694613).

The Company has charitable status and is registered with the Charity Commission as Charity No. 1074914. It is potentially exempt from Corporation Tax under Chapter 3 of Part 11 of the Corporation Taxes Act 2010. The Company is known as The Charles Darwin Trust and its Directors are its Trustees.

Organisational structure

The day-to-day management of the Trust is led by Randal Keynes reporting to the trustees.

Professor David Kohn is the Trust's Honorary Senior Research Fellow.

Risk management

The Trustees have reviewed the key risks to which the Trust is exposed, and actions have been taken to mitigate those risks.

The Trust has no operational hub. All trustees and the freelance bookkeeper work from their homes. The funds of the trust amply cover the costs going forward.

THE CHARLES DARWIN TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charles Darwin Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

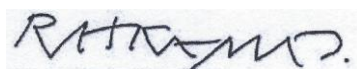
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's examiners' are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiners are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 10 September 2021 and signed on its behalf by:



Randal Keynes (Chairman)

THE CHARLES DARWIN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st DECEMBER 2020

	Notes	Un- restricted Funds £	Restricted Funds £	2020 Total £	Un- restricted Funds £	Restricted Funds £	2019 Total £
INCOMING RESOURCES							
Grants and donations	2	4	128,020	128,024	7	225,023	225,030
Investment Income		153	-	153	383	-	383
TOTAL INCOMING RESOURCES		157	128,020	128,177	390	225,023	225,413
RESOURCES EXPENDED							
Charitable Activities	3						
Education Activities		-	-	-	-	-	-
Wallace Correspondence Project		2,681	161,405	164,086	3,716	154,231	157,947
TOTAL RESOURCES EXPENDED		2,681	161,405	164,086	3,716	154,231	157,947
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS		(2,524)	(33,385)	(35,909)	(3,326)	70,792	67,466
TRANSFERS BETWEEN FUNDS		52,485	(52,485)	-	-	-	-
FUND BALANCES BROUGHT FORWARD		89,273	85,870	175,143	92,599	15,078	107,677
FUND BALANCES CARRIED FORWARD		£139,234	£-	£139,234	£89,273	£85,870	£175,143

All income and expenditure derive from continuing activities.

THE CHARLES DARWIN TRUST

BALANCE SHEET **AS AT 31ST DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS	6		-		1,191
INVESTMENT ASSETS	7		-		-
CURRENT ASSETS					
Debtors	8	-	-	-	-
Bank Balances		146,649		256,980	
		<u>146,649</u>		<u>256,980</u>	
CREDITORS: Amounts falling due within one year	9	<u>(7,415)</u>		<u>(83,028)</u>	
NET CURRENT ASSETS			139,234		173,952
NET ASSETS			<u>£139,234</u>		<u>£175,143</u>
FUNDS					
Restricted Funds			-		85,870
Revaluation Reserve			-		-
Unrestricted General Fund			139,234		89,273
			<u>£139,234</u>		<u>£175,143</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

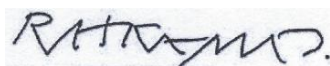
The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

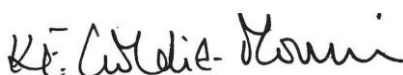
- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to 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.

Approved by the Directors on 10 September 2021



Randal Keynes (Chairman)



Karen Goldie-Morrison (Treasurer)

Registered Company Number: 03694613

THE CHARLES DARWIN TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020

1. **ACCOUNTING POLICIES**

a) ***Basis of preparation of financial statements***

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention. They have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Charities Act 2011. The presentational currency of the financial statements is Pound Sterling.

b) ***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

- c) Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, over their expected useful life.
- d) All income resources are 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.

For donations and grants to be recognised, the charity will have been notified of the amounts and the settlement in writing.

- e) All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. 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 of the obligation can be measured reliably.
- f) 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 is sufficient with the level of reserves for the charity to be able to continue as a going concern.
- g) Judgements and key sources of estimation uncertainty are detailed in the above accounting policies, where applicable.

THE CHARLES DARWIN TRUST

NOTES TO THE ACCOUNTS (CONT.) **FOR THE YEAR ENDED 31st DECEMBER 2020**

2. **GRANTS AND DONATIONS**

	2020	2019
	£	£
Grant: John Templeton Foundation	128,509	225,023
Grant refund	(489)	-
Donations	4	7
	<u>£128,024</u>	<u>£225,030</u>

3. **CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Wallace Correspondence Project		
Staff costs	90,039	110,757
Freelance costs	51,125	12,483
Legal and Professional Fees	864	2,851
Office costs	15,723	22,277
Other costs	2,604	4,834
Support Costs (Note 4)	3,731	4,744
Education Activities	-	-
	<u>£164,086</u>	<u>£157,946</u>

4. **SUPPORT COSTS**

	2020	2019
	£	£
Accountancy Fees	1,500	1,470
NR OH fees	1,088	825
Office Costs	683	2,209
Other Costs	460	240
	<u>£3,731</u>	<u>£4,744</u>

The independent examiners remuneration amounts to £1,500 (2019: £1,476).

5. **SALARY COSTS**

	2020	2019
	£	£
Gross Salary Costs	83,322	100,993
Social Security Costs	4,742	7,489
Employers Pension Costs	1,975	2,275
	<u>£90,039</u>	<u>£110,757</u>

THE CHARLES DARWIN TRUST

NOTES TO THE ACCOUNTS (CONT.) **FOR THE YEAR ENDED 31st DECEMBER 2020**

The average monthly number of employees during the year was as follows:

	2020	2019
	£	£
Average number of employees	2	3

There were no employees whose employee benefits exceeded £60,000.

The Key Management Personnel of the Charity are those persons having authority and responsibility for planning, directing and controlling the activities of the Charity. Total employee benefits, including employer pension contribution and employer social security costs for key management personnel in the period amounted to £50,684 (2019: £47,005).

6. **FIXED ASSETS**

	2020	2019
	£	£
Cost		
Balance at 1 st January 2020	13,657	13,657
Acquisitions	-	-
Disposals	-	-
Balance at 31 st December 2020	13,657	13,657
Depreciation		
Balance at 1 st January 2020	12,466	10,680
Charge during year	1,191	1,786
Balance at 31 st December 2020	13,657	12,466
Net Book Value		
At 31 st December 2020	-	£1,191

7. **INVESTMENT ASSETS**

	2020	2019
	£	£
Cost		
Balance at 1 st January 2020	-	-
Additions	-	-
Disposals	-	-
Balance at 31 st December 2020	-	-

8. **DEBTORS**

	2020	2019
	£	£
Grants Receivable	-	-
Other Debtors	-	-
	-	-

THE CHARLES DARWIN TRUST

NOTES TO THE ACCOUNTS (CONT.) FOR THE YEAR ENDED 31st DECEMBER 2020

9. CREDITORS

Amounts falling due within one year

	2020	2019
	£	£
Deferred income	-	78,005
Accruals	4,490	1,470
Social security costs and pension	2,444	2,097
Other creditors	481	1,456
	£7,415	£83,028

Deferred income in the previous year represents part of the 3rd and final instalment grant from John Templeton Foundation for The Wallace Correspondence Project.

10. DIRECTORS' EXPENSES

No expenses were charged by the directors during the year, (2019: Nil).

11. MOVEMENT IN FUNDS

		At 1 Jan 2020	Income	Expenditure	Transfers	At 31 Dec 2020
		£	£	£	£	£
Unrestricted funds		89,273	157	(2,681)	52,485	139,234
Restricted funds						
Wallace Project		85,870	128,020	(161,405)	(52,485)	-
		£175,143	£128,177	£(164,086)	£-	£139,234

MOVEMENT IN FUNDS - Comparative						
		At 1 Jan 2019	Income	Expenditure	Transfers	At 31 Dec 2019
		£	£	£	£	£
Unrestricted funds		92,599	390	(3,716)	-	89,273
Restricted funds						
Wallace Project		15,078	225,023	(154,231)	-	85,870
		£107,677	£225,413	£(157,947)	£-	£175,143

The transfer between funds of £52,485, represents part of the John Templeton Foundation grant which will be used by the charity to cover overhead costs in future years. This sum represents the overhead cost allowance in the grant agreement which was unspent at the end of the project. The John Templeton Foundation has consented to The Charles Darwin Trust retaining this unspent balance to cover future overhead costs because there was significant uncharged trustee time in managing the project over the three years. Consequently, a transfer has been made from restricted to unrestricted funds.

THE CHARLES DARWIN TRUST
NOTES TO THE ACCOUNTS (CONT.)
FOR THE YEAR ENDED 31st DECEMBER 2020

12. **ANALYSIS OF NET ASSETS at 31st December 2020**

	Unrestricted fund	Restricted fund	Total 2020
	£	£	£
Fixed assets	-	-	-
Current assets	146,649	-	146,649
Current liabilities	<u>(7,415)</u>	-	<u>(7,415)</u>
	<u>£139,234</u>	<u>£-</u>	<u>£139,234</u>

ANALYSIS OF NET ASSETS at 31st December 2019

	Unrestricted fund	Restricted fund	Total 2019
	£	£	£
Fixed assets	-	1,191	1,191
Current assets	92,199	164,781	256,980
Current liabilities	<u>(2,926)</u>	<u>(80,102)</u>	<u>(83,028)</u>
	<u>£89,273</u>	<u>£85,870</u>	<u>£175,143</u>

13. **HERITAGE ASSETS**

During 2003 the Trust received a legacy (the Quentin Keynes Bequest), which comprised rare manuscripts and books related to Charles Darwin's life and writings. A similar bequest from the estate of Richard Keynes was received in 2010. A bequest was also received from the estate of Milo Keynes in 2009. A donation of heritage assets amounting to £84,600 was also received in 2015.

Following a review, part of the Quentin Keynes Bequest was reclassified as an investment asset and was sold during 2015 together with the assets donated in 2015. Most of the remaining heritage assets were then transferred to another charity, the Linnean Society of London, to hold, under trust, for educational purposes. A number of the remaining assets remain with the Trust, most of them now on loan to English Heritage for display at Darwin's home, Down House in Kent.

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020 (2019: none).

Independent examiner's report to the trustees of The Charles Darwin Trust

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

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 accounts in accordance with the requirements of 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 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to 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.



Kevin Lally
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
EC3A 2AD

Date: 15 September 2021