

# Greater London North County Scout Council

Registered Charity Number: 272028

[www.gln-scouts.org.uk](http://www.gln-scouts.org.uk)



## 42nd Trustees Annual Report and Statement of Financial Activities

for the year ended

**31 December 2006**

presented to the County Scout Council AGM 12 June 2007



### **Comprising the Scout Districts of:**

Barnet  
Camden, City and Islington  
Docklands Scout Project  
Edmonton  
Enfield  
Haringey  
Hendon and Edgware  
Finchley, Friern Barnet and Golders Green  
Southgate

## **Greater London North Scout County**

### **Trustees' Annual Report for the year ended 31 December 2006**

#### **Trustees**

The Trustees are deemed to be the members of the County Executive for the time being. Those who have served in this capacity during the last year are as follows:

Barbara Carter	Matthew Cook
Roger Colebrook	Peter Davis
Andrew Eustace	Brian Hosier (treasurer)
Alan King (secretary)	Barry Manley (from 01.04.06)
Bob Mole (to 14.06.06)	Lt. Col. Roderick Morriss
Tony Palmer (to 14.06.06)	Ashley Payne
Steve Taylor (to 31.03.06)	Cliff Trott
Andrew Wellbeloved (chairman)	

The principal address of the charity for correspondence purposes is:  
16 Fernleigh Court, Harrow, Middx HA2 6NA

#### **Structure, governance and management**

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

The County is a trust established under its rules which are common to all Scouts. It is also a Registered Charity in its own right (Number 272028).

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the County Commissioner and 8 other members. Of the 8 other members, half are appointed by the County Scout Council and the other half are nominated by the County Commissioner and approved by the County Scout Council, both at the AGM.

The Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of County property;
- The development of the County;
- The training of leaders and administrators;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub-committees that may be required;

The Executive has two principal sub-committees to assist with these responsibilities. The Finance sub-committee, which normally meets 4 times a year and is chaired by Lt. Col. Roderick Morriss, and an Appointments sub-committee which meets as required and chaired by Ashley Payne. The Executive itself also meets quarterly.

### **Risk and internal control**

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These systems include having 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

### **Objectives and activities**

The objectives of the County are as a unit of the Scout Association. The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

In the County of Greater London North our objectives are currently as follows:

- To make quality Scouting available to every young person in the catchment area of the County, regardless of race, ethnicity, religion or disability.
- To ensure that every Scout Group offers the opportunity for young people aged from 6 to 25 to progress through the Scout Sections in a clearly identifiable way, either within their Groups or through formal arrangements with other Groups, and District- and County-led provisions.
- To continually quality assure the quality of Scouting in every Scout group.
- To continuously recruit and retain adult leaders and helpers.
- To maintain a quality programme of adult training and development.
- To build strong teams of adults who will deliver to the County's objectives.

The County supports the work done in Groups and Districts in delivering the programme by:

- Delivering the national modular adult training scheme
- Supporting and promoting participation in national and international events
- Providing leadership and guidance both for District Managers and those who manage specific sections within districts
- Providing County-wide events and competitions, e.g. Chess, handicrafts, camping, water activities, Maypole, Southern 50, Chiltern 20 etc.
- Liaising with other Scout Counties to share resources and good practice.

Funding has been secured for the appointment of a County Development Officer to assist with the above objectives.

### **Achievements and performance**

The primary measurement of performance in respect of growth and development work is provided by the annual census. In 2006 this showed a small fall in total membership of 0.4 %. The highlights of the census are as follows:

- Increase in female membership of 2%
- Increase in Cub Scout 1.4% and Scout Section 4.2% membership
- Total youth membership down by 1%
- Adult membership up by 1.9%

We have maintained our programme of events and activities, notably Southern 50 which is a national event run by Greater London North.

During the year 11 members of the County gained the Queen's Scout Award.

### **Plans for the future**

In line with the National strategy, GLN has a Development Plan that will see the county grow 10% by the year 2012. This is perfectly achievable with the introduction in May 2007 of our Local Development Officer. Further support is also expected from HQ for a Young Volunteer Development Officer for recruitment of the 16-25 age group. Funding is in place for three years, but the Executive need to acquire funding for the next 3 years.

As we move forward over the next 5 years, we need to become more professional as an organization and offer better support to retain our leaders. As with everything in life this costs, but we have already been able to offer all leaders in this County free training to obtain their Wood Badge and it is our intention to support future needs of the County Team.

In this our centenary year, we have a marvelous opportunity to use the publicity and enthusiasm for Scouting as a spring board to launch our County Development Plans.

## **Financial activities and results**

On General Fund our expenditure exceeded income by £20,914. This deficit arose because of our commitment to fund our contingent to the World Jamboree in 2007. At the date of these accounts that had cost £30,224 and is included in expenditure on our general fund. It is our intention to raise funds to meet these costs but again at the date of these accounts only approximately £10,000 net had been raised and that is included in Restricted Funds. A transfer will be made in the current year when the fundraising closes, hopefully to cover the full costs. During the year we received £584 as the balance of our share of the funds of the former Greater London Central Scout County following the closure. There was a transfer into the General Fund from the Designated Fund for the Fellowship of £1,850 being funds raised for the Jamboree leaving a deficit on General Fund of £18,480 which has been deducted from funds brought forward to leave a fund of £64,473.

Designated Funds are explained in note 20 and have increased by a further £15,026 mainly by a transfer from the Activities Account .

Total funds at the end of 2006 amounted to £101,625.

## **Investment powers, policy and performance**

It is a requirement of POR that funds not immediately required by the county are transferred into a suitable investment vehicle permitted by POR. The County's policy has been to invest with National Savings and in bank deposit accounts including the Charities Official Investment Fund.

## **Reserves**

The appointment of a Development Officer after the year end, although fully funded, will bring additional costs which the county will meet. Medium term funding will also need to be found in due course to continue the post. We also have a commitment to fund our Jamboree Contingent the final cost of which is unknown. It is therefore our opinion that we do not have excessive reserves at this time. The position will be reviewed at the end of the current year.

## **Voluntary help**

Many volunteers give up their time and talents to support Scouting in Greater London North at Group, District and County level. We are greatly indebted to these volunteers for their commitment and support.

Approved by the Trustees and signed on their behalf by:

Andrew Wellbeloved (Chairman) on:

15 May 2007

**Statement of Financial Activities**  
**For the year ended 31 December 2006**

	General Fund	Designated Funds	Restricted Funds	2006 Total Funds	2005 Total Funds
Notes	£	£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income	2 333	197	29,501	30,031	6,054
Activities	3 9,780	15,649	2,857	28,286	7,663
Fund raising	4 9,179	1,892	7,993	19,064	8,448
Investment income	5 3,905	14	-	3,919	1,459
Other income	6 <u>1,014</u>	<u>-</u>	<u>3,509</u>	<u>4,523</u>	<u>3,284</u>
Total incoming resources	<u>24,211</u>	<u>17,752</u>	<u>43,860</u>	<u>85,823</u>	<u>26,908</u>
<b>RESOURCES EXPENDED</b>					
Fund raising	7 -	50	3,007	3,057	770
Activities	8 40,423	15,112	2,870	58,405	9,187
Training and adult support	9 -	-	4,774	4,774	2,494
Grants	10 500	-	20,218	20,718	4,186
Communications	11 -	-	-	-	-
County Team costs	12 1,559	-	-	1,559	4,911
Administration	13 1,728	720	-	2,448	1,403
Other expenses	14 <u>915</u>	<u>-</u>	<u>2,266</u>	<u>3,181</u>	<u>460</u>
Total resources expended	<u>45,125</u>	<u>15,882</u>	<u>33,135</u>	<u>94,142</u>	<u>23,411</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
	(20,914)	1,870	10,725	(8,319)	3,497
Funds transferred	1,850	13,156	(15,006)	-	-
Funds introduced	21 584	-	-	584	34,188
Total funds brought forward	<u>82,953</u>	<u>5,918</u>	<u>20,489</u>	<u>109,360</u>	<u>71,675</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>					
	<u>64,473</u>	<u>20,944</u>	<u>16,208</u>	<u>101,625</u>	<u>109,360</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

**BALANCE SHEET**  
**31 December 2006**

	Notes	£	2006	£	£	2005	£
<b>FIXED ASSETS</b>							
Tangible assets				-			-
<b>CURRENT ASSETS</b>							
Stock		281				25	
Debtors	16	5,819				3,209	
Short term deposits		70,000				75,000	
Cash at bank and in hand		<u>27,306</u>				<u>31,431</u>	
		<u>103,406</u>				<u>109,665</u>	
<b>CREDITORS: amounts falling due within one year:</b>							
	17	<u>1,781</u>				<u>305</u>	
Net Current Assets				<u>101,625</u>		<u>109,360</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>							
				<u>101,625</u>		<u>109,360</u>	
<b>FUNDS</b>							
General	19			64,473		82,953	
Designated	19			20,944		5,918	
Restricted	22			<u>16,208</u>		<u>20,489</u>	
				<u>101,625</u>		<u>109,360</u>	

The financial statements were approved by the County Executive Committee on 15 May 2007 and signed on its behalf by:-

.....  
 Andrew Wellbeloved – Chairman

.....  
 Brian Hosier – Treasurer

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2006**

**1. Principal Accounting Policies**

**Accounting Convention**

The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with applicable accounting standards. In preparing the financial statements the Greater London North Scout County ("the County") follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" ("SORP") issued in October 2000.

**Scope of the financial statements**

The financial statements cover the activities directly controlled by the County, and do not incorporate the activities of the Districts and Groups that exist within the County as these are separate autonomous charities.

**Incoming Resources**

Income is recognised in the period it is due. Donations received for the general purposes of the County are included in the General Fund which is unrestricted. Donations received for activities restricted by the wishes of the donor are taken to a "restricted fund" and disclosed as such. The County has designated six funds and the income arising from underlying activities is credited direct to the funds concerned.

No amounts are included in the financial statements for services donated by volunteers.

**Resources Expended**

Resources expended are accounted for on an accruals basis. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The County is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

**Stock**

Stock is valued at the lower of cost and net realisable value.

**Tangible Fixed Assets**

There were no identified Tangible Fixed Assets at the date of these financial statements.

**Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the County and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

**Cash Flow Statement**

The County has taken advantage of the exemption available to small charities not to prepare a cash flow statement.

**2. Voluntary Income**

	<b>General Fund</b>	<b>Designated Fund</b>	<b>Restricted Fund</b>	<b>2006 Total</b>	<b>2005 Total</b>
	£	£	£	£	£
Donations	333	-	25,000	25,333	5,405
Fellowship	-	197	-	197	149
Jamboree	-	-	3,881	3,881	-
Jamboree-Unit	-	-	620	620	-
Southern 50	-	-	-	-	500
	<u>333</u>	<u>197</u>	<u>29,501</u>	<u>30,031</u>	<u>6,054</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2006

**3. Activity Income**

	<b>General Fund</b>	<b>Designated Fund</b>	<b>Restricted Fund</b>	<b>2006 Total</b>	<b>2005 Total</b>
	£	£	£	£	£
Fellowship events	-	9,953	-	9,953	1,777
Chiltern 20 entry fees	-	1,136	-	1,136	727
Southern 50 entry fees	-	4,260	-	4,260	2,868
County Cub Scout camp	9,780	-	-	9,780	-
Mountaineering fees	-	-	-	-	920
Jamboree	-	-	2,857	2,857	-
Sundry	-	-	-	-	951
Network – Maypole	-	300	-	300	420
	<u>9,780</u>	<u>15,649</u>	<u>2,857</u>	<u>28,286</u>	<u>7,663</u>

**4. Fund Raising**

Membership subscriptions	102,105	-	-	102,105	97,570
Paid to the Scout Association	<u>92,926</u>	-	-	<u>92,926</u>	<u>90,144</u>
	9,179	-	-	9,179	7,426
Jamboree	-	-	7,993	7,993	-
Fellowship events	-	1,892	-	1,892	1,022
	<u>9,179</u>	<u>1,892</u>	<u>7,993</u>	<u>19,064</u>	<u>8,448</u>

**5. Investment Income**

Bank interest	<u>3,905</u>	<u>14</u>	<u>-</u>	<u>3,919</u>	<u>1,459</u>
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**6. Other Income**

Training fees	-	-	861	861	2,709
Jamboree	-	-	2,648	2,648	-
Sale of badges	<u>1,014</u>	-	-	<u>1,014</u>	<u>575</u>
	<u>1,014</u>	<u>-</u>	<u>3,509</u>	<u>4,523</u>	<u>3,284</u>

**7. Fund Raising**

Jamboree	-	-	3,007	3,007	-
Fellowship costs	-	50	-	50	770
	<u>-</u>	<u>50</u>	<u>3,007</u>	<u>3,057</u>	<u>770</u>

**8. Activities**

Cub Scout Camp	9,991	-	-	9,991	-
Sundry	208	20	-	228	2,253
Fellowship events	-	9,563	-	9,563	1,380
Chiltern 20	-	742	-	742	653
Southern 50	-	4,498	-	4,498	3,547
Jamboree	30,224	-	2,870	33,094	-
Mountaineering team	-	-	-	-	964
Network – Maypole	-	289	-	289	390
	<u>40,423</u>	<u>15,112</u>	<u>2,870</u>	<u>58,405</u>	<u>9,187</u>

**9. Training and Adult Support**

County Team	-	-	204	204	-
Accommodation and catering	-	-	3,462	3,462	1,900
Training materials	-	-	724	724	237
Administration	-	-	384	384	357
	<u>-</u>	<u>-</u>	<u>4,774</u>	<u>4,774</u>	<u>2,494</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2006

<b>10. Grants</b>	<b>General Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Funds ££</b>	<b>2006 Total</b>	<b>2005 Total</b>
	<b>£</b>				
Youth members	500	-	20,000	20,500	2,484
Adult training	-	-	218	218	1,702
Fellowship	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>500</u>	<u>-</u>	<u>20,218</u>	<u>20,718</u>	<u>4,186</u>
<b>11. Communications</b>					
North Circular newsletter	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>12. County Team Costs</b>					
DCs Conference	-	-	-	-	1,286
ADC's/Sundry	260	-	-	260	1,333
CCs Expenses	<u>1,299</u>	<u>-</u>	<u>-</u>	<u>1,299</u>	<u>2,292</u>
	<u>1,559</u>	<u>-</u>	<u>-</u>	<u>1,559</u>	<u>4,911</u>
<b>13. Administration</b>					
AGM	334	-	-	334	383
Insurance	386	-	-	386	214
London Region	300	-	-	300	300
Premises for meetings	284	50	-	334	257
Postage and stationery	105	143	-	248	-
Sundry	70	-	-	70	113
Advertisements	-	527	-	527	-
Jack Petchey presentation	100	-	-	100	-
Network website	<u>149</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>136</u>
	<u>1,728</u>	<u>720</u>	<u>-</u>	<u>2,448</u>	<u>1,403</u>
<b>14. Other Expenditure</b>					
Purchase of badges	1,171	-	-	1,171	-
Jamboree	-	-	2,266	2,266	-
Stock movement for badges	<u>(256)</u>	<u>-</u>	<u>-</u>	<u>(256)</u>	<u>460</u>
	<u>915</u>	<u>-</u>	<u>2,266</u>	<u>3,181</u>	<u>460</u>
<b>15. Tangible Fixed Assets</b>					
There was none as at 31 December 2006.					
<b>16. Debtors</b>				<b>2006 Total £</b>	<b>2005 Total £</b>
Loans to Groups				3,200	3,033
Jamboree				1,686	-
Other				<u>933</u>	<u>176</u>
				<u>5,819</u>	<u>3,209</u>
<b>17. Creditors</b>					
Jamboree				1,781	-
Events				<u>-</u>	<u>305</u>
<b>18. Commitments and contingent liabilities</b>					
At the balance sheet date there were no commitments or contingent liabilities (2005 : £nil)					

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
For the year ended 31 December 2006

**19. Reserves**

	At 1 January 2006	Transfers/ Introduced 2006	Incoming Resources	Resources Expended	At 31 December 2006
	£	£	£	£	£
General	<u>82,953</u>	<u>2,434</u>	<u>24,211</u>	<u>45,125</u>	<u>64,473</u>
Designated:					
Galleon Fellowship	2,203	(1,850)	12,056	9,826	2,583
Training Team	483	(483)	-	-	-
Chiltern 20	785	-	1,136	742	1,179
Southern 50	2,282	-	4,260	4,498	2,044
County Activity Fund	-	15,489	-	527	14,962
Mountaineering Team	59	-	-	-	59
Network	<u>106</u>	<u>-</u>	<u>300</u>	<u>289</u>	<u>117</u>
	<u>5,918</u>	<u>13,156</u>	<u>17,752</u>	<u>15,882</u>	<u>20,944</u>
Restricted: Note22					
Training Grant	5,000	483	5,861	4,992	6,352
Jack Petchey	-	-	20,000	20,000	-
Jamboree	-	-	17,999	8,143	9,856
County Activity	<u>15,489</u>	<u>(15,489)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>20,489</u>	<u>(15,006)</u>	<u>43,860</u>	<u>33,135</u>	<u>16,208</u>
<b>TOTAL FUNDS</b>	<u><b>109,360</b></u>	<u><b>584</b></u>	<u><b>85,823</b></u>	<u><b>94,142</b></u>	<u><b>101,625</b></u>

Galleon Fellowship – this is a County Fellowship operated under the rules in POR. It is open to all adults over the age of 18 who want to actively support the work of the Scout Movement in this County, learn new skills and at the same time enjoy the fun and social activities of the section. Members do not have to be invested members of the Association and can give occasional help with no long term commitment. The Fellowship operate their own bank account and are self funding but in the event of closure the funds would revert to the County. For convenience these funds are kept in a Designated account.

Training Team – the County undertake to provide a full training programme for its adult members and have a team of leaders to provide this training. Most courses for Wood Badge training are now free and are funded by grants or if necessary from County funds. In the past a separate bank account has been used but this has now been closed. All income and expenditure is on behalf of the County and reflected in these statements.

Chiltern 20 – this is an outdoor – based orienteering event open to all but aimed mainly at the Scout Section age group and attracts entries from all over the country. It enables accompanied teams to compete over a 20km course. A team of leaders form an organising committee again with their own bank account. The aim is that the event will be self funding with any surplus being carried forward to assist in funding the event for the following year.

Southern 50 – this is similar to Chiltern 20 but offers three courses one of 50 miles, one of 50km and one of 30km for Explorer Scouts only. This competition is open to any Scouts and Guides from Explorer Scout age upwards and again it attracts entries from all over the country. The financial arrangements are as for Chiltern 20.

Mountaineering Team – This account is kept to handle the income and expenditure of events organised by the Mountaineering Team.

Network – this account was previously the County Venture Scout fund that was transferred to the Network on the closure of that section. Funding of the Network is the responsibility of the County and it has been Resolved that all transactions will be dealt with through a Designated Account.

**20. Analysis of net assets between funds**

	<b>Restricted Fund £</b>	<b>Designated Fund £</b>	<b>General Fund £</b>	<b>2006 Total £</b>	<b>2005 Total £</b>
Fund balances at 31 December 2006 are represented by:					
Tangible fixed assets	-	-	-	-	-
Current assets	17,989	21,233	64,473	103,695	109,665
Current liabilities	<u>(1,781)</u>	<u>(289)</u>	<u>-</u>	<u>(2,070)</u>	<u>(305)</u>
	<u>16,208</u>	<u>20,944</u>	<u>64,473</u>	<u>101,625</u>	<u>109,360</u>

**21. Funds Introduced**

**General Account** – during the year £584 was received from the former Greater London Central Scout Council following the closure of that County as the balance of our share of the available funds based on the number of members now incorporated in this County.

**22. Restricted Funds**

This fund is made up from the following sub funds:

**Training** – during the year we received a grant for £5,000 to assist with adult leader training and recruitment and the costs of training have been charged to this account. It is as a result of this that most leader training in the County can now be provided free of charge. It is anticipated that the balance will be spent during the coming year.

**Activity Centre** – the funds in this account first arose many years ago when there was a possibility of acquiring an activity base in Wales. An appeal was launched but the amount raised was not sufficient to proceed. It has now been agreed with the Charity Commission that these funds can be transferred to the General Account. The Executive have agreed they should be designated for special activities. The only amount expended to date is for advertising required by the Charity Commission.

**Jack Petchey**- during the year we received £20,000 from the Jack Petchey Foundation to make achievement awards of £200 for each of 100 young people. The awards go to individual groups, or other charitable causes, chosen by the young people. The grant has been fully expended during the year with the majority going to Scouting in the County.

**Jamboree** – money has been raised towards the cost of sending the County Contingent to the World Jamboree in 2007. Some funds have been expended to assist with the fund raising and for training purposes. Other costs have been paid by the County and have been charged to the General Fund pending the final fundraising total when a transfer will be made. If there is a deficit it has been agreed this will be shared equally between the Districts and the County.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GREATER LONDON NORTH SCOUT COUNTY**

I report on the accounts of the County for the year ended 31 December 2006, which are set out on pages 1 to 7.

This report is made solely to the Charity Trustees, as a body, in accordance with Section 43(3) of the Charities Act 1993. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for my independent examination work, for this report, or for the statement I have given below.

**Respective Responsibilities of Trustees and Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

Roger Marchant  
Chartered Accountant  
42 Oakleigh Park South  
London N20 9JN

May 2007