



Association of Dogs and Cats Homes

Registered as a charity in England & Wales, number 1180574

Trustees' Annual Report & Accounts for the Period 1st January 2020 – 31st December 2020

www.adch.org.uk

CHARITY DETAILS

Association of Dogs and Cats Homes

Principal address and Registered office: PO Box 76271, London SW8 9FA

TRUSTEES

The following individuals served as Trustees during the year:

Claire Horton CBE *	(Chair – resigned 16 January 2021)
Giles Webber *	(Chair from 12 April 2021)
Peter Hepburn ~	(Vice Chair. Acting Chair from 16 January 2021 to 12 April 2021)
Peter Laurie ~	(Hon. Secretary)
Helen Tracey *	(Hon. Treasurer)
David Bowles *^	
Steve Byrne #	
Adam Clowes ~	
Mike Elliott @	
Marina Fiddler #	
Steve Goody ^ #	

**Member of the Finance, Governance and Risk Committee*

~Member of the Standards and Animal Welfare Committee

^Member of the Legislative Committee

#Member of the Member Engagement Committee

@ Member of IT Working Group

STAFF

Fabiola Wardle	Association Manager
Therese Davall	Member and Administration Manager
Clare Radlett	Memberships Officer (part-time)

BANKERS

Bank of Scotland
PO Box 23581
Edinburgh EH1 1WH

INDEPENDENT EXAMINER

Susan Robinson
Kreston Reeves LLP
Montague Place
Quayside
Chatham Maritime
Chatham ME4 4QU

Report of the Trustees for the year ended 31 December 2020

HISTORY

The Association was constituted as a Charitable Incorporated Organisation (CIO) and entered onto the Register of Charities in England and Wales with the Registered Charity Number 1180574 on 6th November 2018. This Trustees' Report is also the Directors' Report required company law. Previously, ADCH operated as an unincorporated association. On its transition to the CIO structure, all assets and liabilities were transferred.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is governed by Articles of Association. The Object of the Association is the promotion of the voluntary animal welfare sector for the public benefit, in particular relating to dogs and cats, by:

- 1) The development and dissemination of good practice in animal welfare;
- 2) Providing training, conferences and resources on subjects relevant to the efficiency of the sector;
- 3) Providing liaison between the sector, government agencies and other groups on animal welfare issues;

The "voluntary sector" means charities and voluntary organisations within the British Isles.

- 4) Charities are organisations, which are recognised as charitable according to the law of the relevant jurisdiction within which they operate;
- 5) Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

The Association is overseen by a Board, comprising up to a maximum of 12 Trustees. The majority of Trustees are elected by the members, with two Trustees – the Hon. Secretary and Hon. Treasurer – appointed by the Board and serving as Trustees ex-officio. The Board met on four occasions in 2020, and during the first three months of the Covid-19 lockdown met three times a week to support ADCH members through information and grants. Minutes of Board meetings are taken by the Hon. Secretary and published on the online Members' Forum. Trustees receive no remuneration in respect of their roles and serve as volunteers.

The Board is supported by four Committees:

- **Finance, Governance and Risk Committee** - whose responsibilities include monitoring the Association's finances, its risk register, banking arrangements, financial controls, and governance arrangements. It proposes a Budget, draft Accounts and Annual Report, and a Reserves Policy for approval by the Board;
- **Standards and Animal Welfare Committee** - oversees the implementation of the ADCH Minimum Welfare and Operational Standards and the process by which both prospective and existing member organisations are assessed against these Standards. The Committee has delegated authority to admit new Members into the Association. The Committee also contributes to relevant Government work to develop statutory standards and enforcement frameworks across ADCH's jurisdictions;

- **Legislative Committee** - monitors legislative developments relevant to companion animal welfare across ADCH jurisdictions, submits responses to Government consultations on behalf of the Association, and helps to ensure that the Association and its members are aware of and ready to respond themselves to consultations and the introduction of new legislation;
- **Member Engagement Committee**, that is focussed on developing an enhanced range of member benefits and promoting the Association to new member organisations.

Additionally, an **IT Working Group** reviewed the Association's current and future technology requirements and proposed and implemented a new website as well as new IT policies agreed by the Board. IT Developments implemented during the year include a new Customer Relationship Management (CRM) system, email system and cloud storage.

Each Committee and Working Group is chaired by a Trustee and membership can comprise a mix of Trustees and other individuals co-opted on the basis of their skills, experience and interests.

The Association employed three members of paid staff in 2020: Fabiola Wardle served as Association Manager and supported the Board of Trustees. Therese Davall as Member and Administration Manager was responsible for the information and communications with members. Clare Radlett supports the Association on a part time-basis, receiving and administering new membership applications. Staff support the Committees and Working Group.

We also appointed an ADCH Book-keeper in 2020 (volunteer post) to support the Treasurer, and had a number of other volunteer posts.

New Trustees and other volunteers as well as staff receive induction suited to their own needs and the role they undertake. Trustees can take part in the training offered to member organisations and Trustees also plan their own joint or individual training according to their needs. The Board carries out a review every 1 to 2 years and this is one of the ways used to identify training needs.

Staff remuneration is set by Trustees taking account of affordability and comparable jobs in the sector. Staff are employed on behalf of ADCH by Battersea Dogs and Cats Home and transferred to ADCH under a secondment agreement to save ADCH from needing to run its own payroll for so few staff. ADCH meets the payroll costs.

DELIVERY OF OBJECTIVES IN 2020

The 2020-24 Strategy was agreed with the membership, setting out the Association's goals in the three areas of its objects. In addition, the Association's work responded to the Covid-19 pandemic.

(1) The development and dissemination of good practice in animal welfare

In 2020 the Association grew from 143 members to 152 members across all jurisdictions, with 9 new full members and one new affiliate member. 2020 was dominated by the Coronavirus pandemic and the response to this - all jurisdictions ADCH covers were in lockdown from March 2020 to the end of the year although some came out partially or totally during this period. ADCH responded by setting up a regular information dissemination programme through its Facebook and website and by instituting one specific webinar on Covid-19 restrictions and under what framework members can operate.

ADCH also completed two surveys gauging members response to the restrictions which were shared with the relevant jurisdictions. This was in addition to the Annual Return completed by members. All gathered crucial data for the sector shared with the Government.

The Standards and Animal Welfare Committee decided to suspend the assessment of existing and prospective members during most of the year due to travel restrictions. We took the opportunity to consult with our Members and update our Minimum Welfare and Operational Standards, and our Standard Operating Procedures were reviewed and published on the website. After several attempts to risk assess and safely restart physical assessments we also designed a system for virtual assessments and a new system to admit members to 'Provisional Membership' following completion of an online assessment form and pending a post lockdown visit. Among the new standards is a new section covering importation of animals from outside the British Isles, which is assessed as part of a self-assessment exercise covering all Members. These processes are being continued into 2021. An audit was undertaken on members who import dogs from abroad to assess compliance when these new standards were in draft form.

(2) Providing training, Conferences, and resources on subjects relevant to the efficiency of the sector

Covid-19 restrictions came in around March 2020. Prior to this ADCH convened one face to face Open Meeting in Nottingham, and post lockdown convened two virtual Open Meetings, one Awards Ceremony sponsored by Petplan and six workshops in 2020. The number of delegates attending the virtual meetings has equalled or exceeded the previous record for attendance. The workshops included a variety of topics including Governance, Resilience and Recovery under the pandemic and Running Operations under Lockdown. The Annual Conference was postponed and is now planned for 2022. The Open Meetings provided information and resources on a variety of issues and attendance on the virtual events reached 85 delegates. In line with Charity Commission Covid-19 guidance, we decided, with support from our members, not to hold an AGM in 2020.

ADCH implemented an Emergency Grant Programme for members and non-members. This involved changing the Constitution, with support from our members and the Charity Commission, to include grant making as a new object of the charity. Monies, raised from ADCH members and supporters and with the largest donations from Petplan Charitable Trust, Battersea Dogs & Cats Home, Dogs Trust and St Francis Dogs Home, realised £338,038 and we distributed £310,898 to 54 rescue charities in four tranches during a four-month period. The balance of £27,140 has been carried forward for grants in 2021. As there was no specific Government funding to the rescue sector, except to Welsh members, this Grant Programme assisted many members and non-members to survive the lockdown period when other fundraising opportunities such as from events and rehoming fees, were not available. A subsequent Covid-Impact Survey undertaken in 2021 emphasised the importance of this grant programme in financial sustainability to ADCH members. ADCH also worked on a collaboration with Mars/One Stop Shop which resulted in £5k into the ADCH Emergency Fund. Finally, ADCH worked with pet food sponsors Mars PetCare, IAMS, Purina, Nature Diet, Forthglade, James Wellbeloved and Techni-cal to provide free dog and cat food worth over £100,000 to members which was distributed through twenty different centres in England, Wales and Scotland. Purina also donated to our Member, MADRA, in Ireland who distributed 1,700 Kg of petfood to 7 rescue organisations in Ireland. Trustees are very grateful to all these donor organisations for their support.

ADCH also signposted members to a variety of Guidance, Webinars, free training and virtual events run by other organisations such as NCVO and CAF and provided templates on common resources such as risk assessments and job descriptions.

The new work undertaken to meet the needs of members and challenges of the pandemic required a reallocation of resources and priorities. Some objectives for 2020 have inevitably had to be rescheduled to later years.

The launch of the new ADCH website and a Facebook site provided a better experience for members to get access to resources quickly and efficiently.

(3) Providing liaison between the sector, government agencies and other groups on animal welfare issues

ADCH worked closely with all eight jurisdictions to agree clear policy guidelines under the Covid-19 restrictions giving advice on how members can operate particularly in rehoming, intake of animals and any businesses they run. At least six different sets of Guidance to members were distributed when restrictions changed. Information from the Covid-Impact Surveys and Annual Returns were fed back to Governments to influence policy on Covid-19 guidance.

In addition, ADCH provided regular updates on legislative changes that could impact on membership at each Open Meeting. This particularly focused on the licensing of rehoming centres in Scotland, the implications of Brexit on pet travel and the third-party bans on kitten and puppy sales in England, Wales, and Scotland. ADCH maintained its legislative Risk Register which assesses legislation opportunities in each of the eight jurisdictions the Association covers.

PLANS FOR 2021

In 2021 the Association will continue to advise its Members as Covid-19 restrictions change during the year and will also implement its 2020-24 Strategic Plan. Key areas of focus will include:

- Continuing to ensure the Minimum Welfare and Operational Standards are embedded across the Association and re-starting external assessments as lockdown restrictions are eased; ensuring we assess one third of members annually; enhancing the training for assessors;
- Reviewing the Minimum Standards to ensure they are up to date and reflect developments in the sector;
- Assessing the implementation of rescue centre and sanctuary licensing in Scotland and its impact on members and future members;
- Liaising with Governments and other major stakeholders across ADCH jurisdictions to ensure the Association is appropriately involved in the development of proposals to regulate animal rescues and sanctuaries;
- Providing opportunities for members to feed into ADCH responses to legislative consultations on relevant issues;
- Building relationships with funders and sourcing grant opportunities for ADCH and members;
- Seeking additional value and offerings for members, including developing a Member Benefits Catalogue and Suppliers' Directory;
- Developing ADCH Know-How to offer access to online training, conference, open meeting sessions and content.

Additionally, we plan to hold Open Meetings virtually or in person and a series of other animal, charity, and Covid-19 related workshops. We also plan to hold a virtual AGM and the Petplan ADCH Awards.

POLICIES

ADCH has a range of policies, including: Membership Criteria (including the Minimum Welfare and Operational Standards); a Complaints Process; Privacy and Data Breach policies; a Diversity Statement; and an Expenses Policy. ADCH is compliant with all relevant GDPR legislation. Accounting and financial records are managed by the Treasurer and are submitted to the AGM, after they have been reviewed by an Independent Examiner who is not Member, Committee Member or Trustee. Bank accounts and signatories are approved by the Trustees under set financial limits. Financial Policies and Controls are

in place. A Risk Register for the Association is reviewed regularly. A Safeguarding Policy is in development and will be published in early 2021.

CONFLICTS OF INTEREST

A register of Trustee Declarations of Interest is maintained by the Secretary and is reviewed by Trustees at the start of each meeting. The Association's Constitution requires that a Trustee declare the nature and extent of any interest, direct or indirect, which he or she or any related person has in a proposed transaction or arrangement with the ADCH or in any transaction or arrangement entered into by the ADCH which has not previously been declared; and absent himself or herself from any discussions of the charity trustees in which it is possible that a conflict of interest or loyalty will arise between his or her duty to act solely in the interests of the ADCH and any personal interest (including but not limited to any financial interest). Any charity trustee absenting himself or herself from any discussions in accordance with this clause must not vote or be counted as part of the quorum in any decision of the charity trustees on the matter.

RELATED PARTIES

During the year, most Trustees were employed throughout or in part by Member organisations. No Trustee received remuneration or other benefit from their work with the Association. An honorarium of £2,000 was paid by the Association to Battersea Dogs & Cats Home in respect of the services provided by one of its employees as Secretary to the Association.

No donations were received from Trustees.

The Association's staff were, and continue to be, employed by Battersea Dogs & Cats Home and seconded to the Association. This arrangement was approved by the Trustees to negate the requirement for the Association to establish and maintain arrangements for the direct employment of staff.

PUBLIC BENEFIT

The charity's activities are all for the public benefit as required by law. Our activities relate to the development and dissemination of good practice in animal welfare; providing training, virtual and physical meetings, and resources on subjects relevant to the efficiency of the voluntary sector; and providing liaison between the sector, government agencies and other groups on animal welfare issues, all of which relate to public benefit. Trustees have had regard to the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Statement of the Charity's Policy on Reserves

Trustees consider that the Association needs to hold reserves in order for the charity to be effective, and to mitigate the impact on the charity of both any unplanned shortfalls in income and increases in expenditure.

A Risk Register is kept under regular review by the Association's Finance, Governance and Risk Committee and by the Board. In assessing the principal risks contained therein, the following values have been estimated in order to ascertain the financial impact on the charity were these risks to crystallise:

UNPLANNED	Value £'000
a) The risk of unforeseen emergency	10
b) Other unexpected need for funds, e.g. to cover an unforeseen budget deficit due, for example, to: <ul style="list-style-type: none">• A shortfall on income, including the risk of a grant not being renewed.• Conference deficit,• Employing temporary staff to cover a long-term sick absence.	5 15 5
c) Funds are needed to give the trustees time to act in circumstances such as these.	25
PLANNED	
d) Planned work including start-up funding for new projects that cannot be funded from in-year income	25
h) Working capital - The need to fund short-term deficits in cash where money needs to be spent before funding is received.	25
TOTAL	100

Trustees consider that it is unlikely that all the above risks would occur at the same time. Therefore, in aggregate, Trustees consider that reserves within the range of £75,000-£100,000 are appropriate for the Association's safe and effective operation based on knowledge of those operations as at February 2021.

Trustees will review this policy annually in time for the annual accounts. If, at any time, there is a shortfall, Trustees will plan action to bring reserves into line with the target in an agreed timescale.

State of the Charity's Finances

The Association returned a deficit of £34,485 on unrestricted funds in the year to 31st December 2020 (surplus of £21,250 in 2019). Unrestricted reserves at the year-end totalled £84,463 (£118,948 at the end of 2019).

Our source of income for funding the Association's own activities in the year was very largely through membership subscriptions, as other sources of income, particularly our major conference, were no longer possible due to the pandemic restrictions. Subscriptions accounted for £53,381 (prior year £52,302) out of our total £60,221 income (£219,638). In addition, we raised £338,038 for the emergency fund for members, and this has been accounted for as a restricted fund. Restricted expenditure of £312,374 represents the grants paid out during the year. Our expenditure related very largely to the employment of our small staff team, £75,863 (prior year £38,148) out of a total expenditure of £94,706 (198,388), in the absence of the conference costs this year. Staff costs for 2020 include retrospective amendments and an increase in staffing on the prior year.

Restricted or Designated Funds

At the year-end, the Association held restricted funds totalling £32,583 (2019: £6,919).

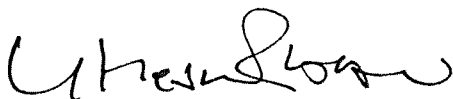
SUPPORTERS

Trustees are very aware that much of what the charity achieves depends on our supporters - donors, sponsors and volunteers. We are very grateful for all this help to the Association which enables us to provide support to our Members who help the dogs and cats in their care.

DECLARATION

The Trustees declare that they have approved the above report and authorised that it be signed on their behalf.

Signed for and on behalf of the Trustees:



Giles Webber (Chair)

Date: 12 April 2021

ASSOCIATION OF DOGS AND CATS HOMES
Charity number 1180574

STATEMENT OF FINANCIAL ACTIVITIES		2020	2020	2020	2019
Year ended 31 December 2020		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
INCOME					
Contributions and donations	2a	120	338,038	338,158	164,327
Other trading activity	2b	53,381	0	53,381	52,302
Other		6,720	0	6,720	3,009
Total income		60,221	338,038	398,259	219,638
EXPENDITURE					
Charitable activities	3a	89,718	312,374	402,092	59,002
Raising funds	3b	4,988	0	4,988	139,386
Total expenditure		94,706	312,374	407,080	198,388
Movement in funds		(34,485)	25,664	(8,821)	21,250
Reconciliation of funds					
Total funds brought forward		118,948	6,919	125,867	104,617
Total funds carried forward		84,463	32,583	117,046	125,867

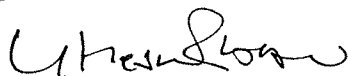
ASSOCIATION OF DOGS AND CATS HOMES
Charity number 1180574

BALANCE SHEET

As at 31 December 2020

	Notes	2020 £	2019 £
INTANGIBLE ASSETS	5	7,500	0
CURRENT ASSETS		<hr/>	<hr/>
Debtors	6	44,463	12,694
Cash at bank and in hand		98,792	169,207
		<hr/>	<hr/>
		143,255	181,901
CREDITORS: amounts falling due within one year	7	(33,709)	(56,034)
		<hr/>	<hr/>
NET CURRENT ASSETS		109,546	125,867
		<hr/>	<hr/>
NET ASSETS		117,046	125,867
		<hr/> <hr/>	<hr/> <hr/>
Represented by:			
Restricted funds	8	32,583	6,919
Unrestricted funds		84,463	118,948
		<hr/>	<hr/>
TOTAL FUNDS		117,046	125,867
		<hr/> <hr/>	<hr/> <hr/>

Signed for and on behalf of the Association:



Giles Weber (Chair)

Date: 12 April 2021

NOTES TO THE ACCOUNTS
Year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The company is a public benefit entity for the purposes of FRS102 and a registered charity and therefore has prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) and Charities Act 2011.

Incoming resources

All income is accounted for on a receivable basis.

Expenditure

The costs of raising funds and charitable expenditure comprise of staff costs and other costs directly attributable to an activity.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Intangible assets

Intangible assets comprise website development which is initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. Website development costs are depreciated over 4 years on a straight line basis.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 charity.

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

Going Concern

The trustees have assessed the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have concluded that there is a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

ASSOCIATION OF DOGS AND CATS HOMES
Charity number 1180574

2 Income	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
a Contributions and donations				
Conference contributions and donations	<u>120</u>	<u>338,038</u>	<u>338,158</u>	<u>164,327</u>
b Other trading activities				
Subscriptions	<u>53,381</u>	<u>-</u>	<u>53,381</u>	<u>52,302</u>
3 Expenditure				
a Charitable activities				
Staff costs	75,863	0	75,863	38,148
Staff expenses	4,131	0	4,131	6,199
Officer expenses	0	0	0	2,666
Open meetings	2,318	0	2,318	5,285
Website	2,174	0	2,174	2,077
Amortisation	2,500	0	2,500	0
Other	2,732	312,374	315,106	4,627
	<u>89,718</u>	<u>312,374</u>	<u>402,092</u>	<u>59,002</u>
b Raising funds				
Conference expenses	<u>4,988</u>	<u>-</u>	<u>4,988</u>	<u>139,386</u>

4 Trustees' remuneration and expenses

No Trustees received any remuneration during the year. No Trustees received any reimbursement for out of pocket expenses during the year (2019 – 1 Trustee received £42).

5 Intangible Assets

Cost	Website	Total
At beginning of the year	0	0
Additions	10,000	10,000
<i>At end of the year</i>	<u>10,000</u>	<u>10,000</u>
Amortization		
At beginning of the year	0	0
Amortization	2,500	2,500
<i>At end of the year</i>	<u>2,500</u>	<u>2,500</u>
Net book value at beginning of the year	0	0
Net book value at end of the year	<u>7,500</u>	<u>7,500</u>

ASSOCIATION OF DOGS AND CATS HOMES
Charity number 1180574

	2020	2019
	£	£
6 Debtors		
Prepayments and accrued income	-	12,694
Other taxation and social security	<u>44,463</u>	<u>-</u>
	<u>44,463</u>	<u>12,694</u>

7 Creditors		
<i>Amounts falling due within one year</i>		
Accruals and deferred income	33,709	49,259
Other taxation and social security	<u>-</u>	<u>6,775</u>
	<u>33,709</u>	<u>56,034</u>

8 Statement of funds

Statement of funds - current year

	Balance at 01 January 2020	Income	Expenditure	Balance at 31 December 2020
	£	£	£	£
Unrestricted funds	118,948	60,221	94,706	84,463
<i>Restricted funds</i>				
ADCH Know How	6,919	-	1,476	5,443
ADCH Emergency Fund	-	338,038	310,898	27,140
Total Funds	<u>125,867</u>	<u>398,259</u>	<u>407,080</u>	<u>117,046</u>

Statement of funds - prior year

	Balance at 01 January 2019	Income	Expenditure	Balance at 31 December 2019
	£	£	£	£
Unrestricted funds	97,698	219,638	198,388	118,948
<i>Restricted funds</i>				
ADCH Know How	6,919	-	-	6,919
Total Funds	<u>104,617</u>	<u>219,638</u>	<u>198,388</u>	<u>125,867</u>

ADCH Know How

This restricted fund is for the development and maintenance of the ADCH Know How platform.

ADCH Emergency Fund

This restricted fund is from a Grant Programme to assist members and non-members to survive Covid-19 when other fundraising opportunities were not available.

9 Related party transactions

An honorarium of £2,000 was paid by the Association to Battersea Dogs & Cats Home in respect of the services provided by one of its employees as Secretary to the Association.

Independent Examiner's Report to the Trustees of the Association of Dogs and Cats Homes

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 14.

Responsibilities and basis of report

As the charity's trustees 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 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Signed:



S Robison BA FCA FCIE DChA MCFI

Kreston Reeves LLP
Chatham Maritime

Date: 20 April 2021