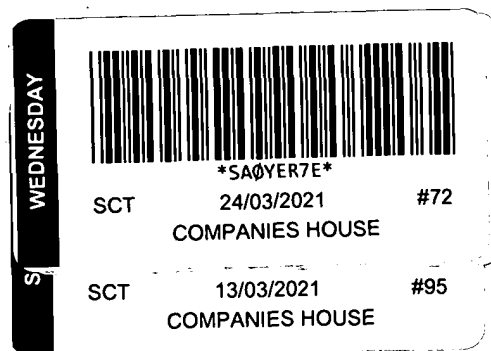


**STRATHNAIRN COMMUNITY WOODLANDS**  
**TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**31ST MARCH 2020**

Registered number: SC228026 — COMPANIES HOUSE.  
Scottish Charity Number SC033499



**GRAEME SCOTT & CO.**  
**CHARTERED ACCOUNTANTS**  
**INVERNESS**

**STRATHNAIRN COMMUNITY WOODLANDS**  
**TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**for the year ended 31st March 2020**

**CONTENTS**

	Page
Trustees annual report	1
Independent Examiner's Report	4
Statement of Financial Activities (incorporating the Income and Expenditure Statement)	5
Balance sheet	6
Notes	7

## STRATHNAIRN COMMUNITY WOODLANDS

### TRUSTEES ANNUAL REPORT

31st March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the financial statements of the charitable company for the year ended 31st March 2020. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 and Republic of Ireland (FRS 102).

#### Structure, governance and management

The overall management and policy decisions of the company are the responsibility of the board of trustees who are elected under the terms of the company's Articles of Association. The trustees are appointed by the members at the AGM and retire in rotation. Each newly appointed trustee is given an induction pack to ensure awareness of the objectives of the charity and their responsibilities as trustees.

#### Objectives and Activities

The principle objects of the charitable company are to conserve, regenerate and promote the restoration of predominantly natural woodlands in the Strathnairn area as an important part of Scotland's natural environment for the benefit of the public.

The company was originally set up to secure the purchase of the Milton Wood and School Wood in Strathnairn, Inverness-shire. The purchase of the woods was completed during the year ended 31st March 2004 with funding provided from The Scottish Land Fund and The Community Land Unit. Since then, the company has embarked on a programme of tree planting and improving the infrastructure of the woodlands, including establishing a paths network in both woods. Much of the basic work on infrastructure has now been completed, although development work and ongoing maintenance will continue in pursuit of the objectives of the charity.

A Woodland cabin was constructed in 2005/2006 in School Wood, with funding from Highland Birchwoods. This has been of significant benefit to the local primary school as an outdoor classroom and for the community in general as a recreational and educational resource.

Freshwater ponds and habitat piles were constructed in Milton Wood in 2016/2017 with funding from Froglife to aid the conservation of habitat for insects and amphibians. Wildlife monitoring of flora and fauna is ongoing and helps to identify habitat changes and areas requiring attention as part of the company's strategy.

#### Achievements and Performance

The company's activities during the y/e 31<sup>st</sup> March 2020 included:

- Continuing involvement of Scottish and Southern Electric (SSE) for their 'Be the Difference Day'.
- SSE help with the removal of non-native tree species and the removal of tree protection tubes from existing woodland.
- Resurfacing of School Woods carpark.
- Resurfacing of Milton Woods access road.
- Ongoing path repairs
- Pond maintenance.
- Deer monitoring.
- Monthly warden inspection for Milton Wood and School Wood.
- Action logs for maintenance work updated monthly.
- Installation of poop bin in School Wood car park for dog walkers.
- Completion of new path section at Milton Wood carried out by the Community Woodlands Association and funded by the Leader Trail Development project.
- Regular Facebook site set up for the community.
- Increase in use of woods noted over the past year for walking and jogging.
- Regular preparation of an Action Log for woodland maintenance.
- School Wood cabin use increased for activities and events.
- Continued use of woods by local schools for activities.

Plans for future periods include:

- Erection of a tree enclosure in Milton Wood to allow natural regeneration of native species.
- Carrying out a tree planting programme in Milton Wood to involve local schools and the community (c.1,700 trees to be planted).
- Setting up a website for Strathnairn Community Woodlands.
- Installing a Tool Storage area in Milton Wood.
- Encouraging more community activities through Facebook and the proposed website.
- Covid pandemic – ongoing monitoring of safety procedures and activities.

## STRATHNAIRN COMMUNITY WOODLANDS

### TRUSTEES ANNUAL REPORT

31st March 2020

#### Financial review and Reserves policy

During the year ended 31st March 2020, the company recorded net expenditure on Unrestricted Funds of £11,037 (2019 £1,114) and net expenditure on Restricted Funds of £993 (2019 £993). Major projects were carried out during the year to resurface the School Woods carpark (cost £3,264) and to resurface the Milton Woods access road (cost £3,504). Total funds per the Balance Sheet at 31st March 2020 totalled £271,132 (2019 £283,162), comprising Unrestricted Funds of £59,052 (2019 £70,089) and Restricted Funds £212,080 (2019 £213,073).

During the year ended 31<sup>st</sup> March 2018, the trustees completed a long-term Reserves Policy. The policy, which will be reviewed annually by the trustees, recognises that SCW must plan ahead to ensure funds will always be available to sustain its activities in the long term. The policy considers SCW's ultimate long-term policy objective, which is to convert the existing mixed conifer woodlands into native woodlands, but also recognises that SCW requires a minimum level of ongoing funding each year to meet: annual administrative and maintenance functions; an infrequent but planned programme of management and forest operations; and contingencies for events not covered by insurance, such as storm damage. The document also recognises that additional funding may be required in the future to fund special projects such as replacement of large structures such as the cabin, or 'putting on' events.

During the year ended 31<sup>st</sup> March 2020, the trustees continued to monitor reserves in the context of their long-term Reserves Policy and consider that SCW will have adequate reserves/funds to support the continuation of its current planned activities for the foreseeable future.

#### Reference and Administrative details

##### *Company and Charity details*

Company Number	SC228026
Scottish Charity Number	SC033499
Registered Office	Ardvar, Croftcroy Farr Inverness IV2 6XF

##### *Directors*

The directors (trustees) of the company who served during the year and up to the date of signing the report were as follows:

Donald Longden	Chairperson
Peter Lawton	(resigned 10 <sup>th</sup> February 2020)
Sheila Lamont	
Heather Forbes	
Stuart Paterson	
Ruairidh MacLennan	
Nina Finlay	(resigned 10th February 2020)

None of the trustees has any beneficial interest in the company. The trustees do not receive any remuneration for their services as trustees.

Company Secretary	Damon Thompson Ardvar, Croftcroy Farr Inverness IV2 6XF
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##### *Advisors*

Bankers	The Bank of Scotland 2-8 Eastgate Inverness IV2 3NA
Solicitors	Macleod & MacCallum 28 Queensgate Inverness IV1 1YN

**STRATHNAIRN COMMUNITY WOODLANDS****TRUSTEES ANNUAL REPORT****31st March 2020**

(continued)

**Reference and Administrative details cont'd**

Independent Examiner

Graeme Scott  
Graeme Scott & Co  
Chartered Accountants  
1A Huntly Terrace  
Inverness  
IV3 5PS**Risk Management**

The directors have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**Statement of Trustees' (Directors') responsibilities**

The charity trustees (who are also directors of Strathnairn Community Woodlands for the purposes of company law) are responsible for preparing a trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors (charity trustees) to prepare financial statements for each financial period 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 directors (trustees) are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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 company will continue in business.

The trustees (directors) are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

**Small company exemptions**

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

On behalf of the board

Damon Thompson  
Secretary

Date: 8th February 2021

**STRATHNAIRN COMMUNITY WOODLANDS****Independent Examiner's report to the trustees of  
Strathnairn Community Woodlands**

I report on the accounts of Strathnairn Community Woodlands for the year ended 31<sup>st</sup> March 2020, which are set out on pages 5 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

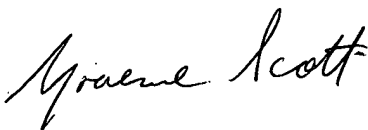
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts (Scotland) Regulations. 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 seeks explanations from the 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 the course of 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 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Graeme Scott  
Chartered Accountant and Independent Examiner  
Graeme Scott & Co.  
Chartered Accountants  
Inverness  
IV3 5PS

8<sup>th</sup> February 2021

**STRATHNAIRN COMMUNITY WOODLANDS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

for the year ended 31st March 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
<b>Income</b>					
Donations and legacies	4	112	-	112	10
Income from investments	5	611	-	611	515
<b>Total income</b>		<u>723</u>	<u>-</u>	<u>723</u>	<u>525</u>
<b>Expenditure</b>					
Costs of charitable activities	6	11,760	993	12,753	2,632
<b>Total expenditure</b>		<u>11,760</u>	<u>993</u>	<u>12,753</u>	<u>2,632</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(11,037)	(993)	(12,030)	(2,107)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	11	<u>70,089</u>	<u>213,073</u>	<u>283,162</u>	<u>285,269</u>
<b>Total funds carried forward</b>	11	<u><u>59,052</u></u>	<u><u>212,080</u></u>	<u><u>271,132</u></u>	<u><u>283,162</u></u>

## STRATHNAIRN COMMUNITY WOODLANDS

## BALANCE SHEET

at 31st March 2020

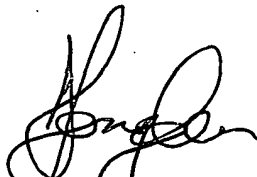
	Note	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		218,017		219,418
<b>Current assets</b>					
Debtors	8	411		-	
Cash at bank and in hand		57,288		64,344	
		<u>57,699</u>		<u>64,344</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(4,584)</u>		<u>(600)</u>	
<b>Net current assets</b>			<u>53,115</u>		<u>63,744</u>
<b>Net assets</b>			<u><u>271,132</u></u>		<u><u>283,162</u></u>
<b>Capital and reserves</b>					
Unrestricted Funds	11		59,052		70,089
Restricted Funds	11		212,080		213,073
<b>Total members' funds</b>			<u><u>271,132</u></u>		<u><u>283,162</u></u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31st March 2020 the company was entitled to exemption from audit conferred by Section 477 of the Companies Act 2006; and no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the 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 were approved by the board of directors on 8th February 2021 and signed on its behalf by:

  
Donald Longden  
Director

  
Stuart Paterson  
Director

Registration number: SC228026  
Scottish Charity number: SC033499



## STRATHNAIRN COMMUNITY WOODLANDS

### NOTES ON FINANCIAL STATEMENTS

31st March 2020

#### 1 Status of the company

Strathnairn Community Woodlands is a company limited by guarantee and does not have a share capital. The company is also a public benefit entity and has obtained exemption from using the word limited in its name. The liability of the members is limited and will not exceed £1 in the event of the company being wound up.

#### 2 Accounting policies

##### Basis of accounting

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) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling, which is the functional currency of the entity.

##### Income

Items of income are recognised and included in the accounts when the charity has entitlement to the funds, any performance conditions are met (or are fully within the control of the charity), there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably. Income is classified into the following categories:

**Donations and Legacies** – This comprises all income received by the charity that is in substance a gift made to it on a voluntary basis. It includes donations and grants, other than those whose conditions make them similar in economic terms to trading income (see Charitable activities below)

**Charitable activities** – This comprises all income received, earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. The activities specified under such contractual arrangements or grant conditions must fall within the charitable purposes of the charity.

**Investment Income** – This comprises income earned from holding assets for investment purposes and includes interest receivable.

Income from government and other grants, whether capital or revenue in nature, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants are met (or are fully within the control of the charity), it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified into the following headings:

**Raising funds** – This comprises all expenditure incurred to raise funds for the charity and includes the costs of all non charitable trading activities.

**Charitable Activities** – This comprises all expenditure incurred in undertaking activities that further the charitable aims for the benefit of the charity's beneficiaries, including support costs and costs relating to the governance of the charity.

## STRATHNAIRN COMMUNITY WOODLANDS

## NOTES ON FINANCIAL STATEMENTS

31st March 2020

**2 Accounting policies (continued)****Fund accounting**

*Unrestricted funds* – These are funds which the trustees are free to spend on activities that further any of the purposes of the charity.

*Restricted funds* — These are funds, which the donor has specified are to be solely used for particular purposes or areas of the charity's work.

**Tangible fixed assets**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Woodlands (including infrastructure improvements)	not depreciated
Fencing	5% straight line basis
Woodlands cabin and shelter complex	2% straight line basis
Equipment	20% straight line basis

**Debtors and Creditors receivable/payable within one year**

Debtors and creditors with no stated interest and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the SOFA.

**3 Taxation**

The charitable company is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
<b>4 Income from donations and legacies</b>				
Donations	112	-	112	10
	112	-	112	10
	112	-	112	10

Income from donations and legacies was £112 (2019 £10), all of which was unrestricted.

**5 Income from investments**

Bank deposit interest	611	-	611	515
	611	-	611	515
	611	-	611	515

Income from Investments was £611 (2019 £515), all of which was unrestricted.

## STRATHNAIRN COMMUNITY WOODLANDS

## NOTES ON FINANCIAL STATEMENTS

31st March 2020

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
<b>6 Costs of charitable activities</b>				
Woodland repairs and maintenance	508	-	508	-
Resurfacing Milton Woods access road	3,504	-	3,504	-
Resurfacing Milton Woods access road	3,264	-	3,264	-
Dog waste management	545	-	545	-
Replanting and ground preparation	2,353	-	2,353	-
Signs, maps and educational material	-	-	-	183
Depreciation (cabin and shelter)	-	993	993	993
Depreciation (fencing)	408	-	408	407
Insurance	408	-	408	406
Subscriptions	30	-	30	30
Sundry expenses	20	-	20	13
Independent examiner's remuneration	600	-	600	600
Independent examiner's remuneration under-provided re prior years	120	-	120	-
	<u>11,760</u>	<u>993</u>	<u>12,753</u>	<u>2,632</u>

The trustees received no remuneration or expenses during the year.

Expenditure on charitable activities was £12,753 (2019 £2,632) of which £11,760 was unrestricted (2019 £1,639) and £993 was restricted (2019 £993).

**7 Tangible fixed assets**

	Freehold Woodlands	Fencing	Woodland Cabin & Shelter	Total
	£	£	£	£
<b>Cost</b>				
At 1st April 2019	175,676	8,144	49,626	233,446
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st March 2020	<u>175,676</u>	<u>8,144</u>	<u>49,626</u>	<u>233,446</u>
<b>Depreciation</b>				
At 1st April 2019	-	871	13,157	14,028
Charge for the year	-	408	993	1,401
Disposals	-	-	-	-
At 31st March 2020	<u>-</u>	<u>1,279</u>	<u>14,150</u>	<u>15,429</u>
<b>Net book values</b>				
At 31st March 2020	<u>175,676</u>	<u>6,865</u>	<u>35,476</u>	<u>218,017</u>
At 31st March 2019	<u>175,676</u>	<u>7,273</u>	<u>36,469</u>	<u>219,418</u>

All Fixed Assets are used in direct furtherance of the charity objectives.

## STRATHNAIRN COMMUNITY WOODLANDS

## NOTES ON FINANCIAL STATEMENTS

31st March 2020

## 8 Debtors

	2020 £	2019 £
Prepayments and accrued income	411	-
	<u>411</u>	<u>-</u>

## 9 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	1,320	600
Trustee's loan (see note 13)	3,264	-
	<u>4,584</u>	<u>600</u>

## 10 Analysis of Net Assets/(Liabilities) between Funds

	Unrestricted £	Restricted £	Total £
Fixed Assets	6,865	211,152	218,017
Current Assets	56,771	928	57,699
Current Liabilities	(4,584)	-	(4,584)
Net assets at 31st March 2020	<u>59,052</u>	<u>212,080</u>	<u>271,132</u>

## 11 Movements in Funds

	Balance b/f at 1 April 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance c/f at 31 March 2020 £
<b>Restricted Funds</b>					
Woodlands purchase fund	76,372	-	-	-	76,372
Woodlands improvement fund	92,490	-	-	-	92,490
Woodlands cabin fund	29,413	-	(814)	-	28,599
Woodlands shelter fund	7,160	-	(179)	-	6,981
Milton Woods paths project	7,638	-	-	-	7,638
	<u>213,073</u>	<u>-</u>	<u>(993)</u>	<u>-</u>	<u>212,080</u>
<b>Unrestricted Funds</b>	<u>70,089</u>	<u>723</u>	<u>(11,760)</u>	<u>-</u>	<u>59,052</u>
<b>Total Funds</b>	<u>283,162</u>	<u>723</u>	<u>(12,753)</u>	<u>-</u>	<u>271,132</u>

**STRATHNAIRN COMMUNITY WOODLANDS**

**NOTES ON FINANCIAL STATEMENTS**

**31st March 2020**

**11 Movements in Funds continued**

**Purpose of Funds**

**Restricted Fund – Woodlands purchase fund**

The Woodlands purchase fund represents grant funding received specifically to purchase Milton Wood and School Wood in Strathnairn.

**Restricted Fund – Woodlands improvement fund**

The Woodlands improvement fund represents grant funding received to plant trees and create infrastructure including paths.

**Restricted Fund – Woodlands Cabin fund**

The Woodlands Cabin fund represents grant funding received to build the woodland cabin, less accumulated depreciation at balance sheet date.

**Restricted Fund – Woodlands Shelter fund**

The Woodlands Shelter fund represents the donated cost of a shelter built by Highland Council, less accumulated depreciation at balance sheet date.

**Restricted Fund – Milton Woods paths fund**

The Milton Woods paths fund represents grants received from Strathnairn Community Benefit Fund Ltd for the purpose of constructing paths in the Milton Woods. As shown in note 10, £928, held in Cash at Bank and in hand remains unspent at 31<sup>st</sup> March 2020.

**Unrestricted Funds**

These represent funds which the directors are free to use in accordance with the charitable objects.

**12 Leader Trail Development project**

During the year, the Community Woodlands Association carried out a project to construct short lengths of trail at five community woodlands in Scotland. The project was funded by LEADER and also involved Swedish partners. During the year, the CWA directly funded the costs of path improvements at Milton Woods at a cost of £2,600 and, also provided a share of a part-time project manager's time (not quantified) to supervise completion of the project. The project costs incurred by the CWA have not been recorded in the SCW accounts.

**13 Transactions with Related Parties**

During the year, Donald Longden (trustee) and Stuart Paterson (trustee) provided short term loans to SCW of £3,264 and £3,504, respectively, to enable specific projects to proceed in August 2019 a) to resurface the School Woods carpark (cost £3,264) and b) to resurface the Milton Woods access road (cost £3,504). The loans were approved and minuted by the Board in advance of the projects being carried out. They were made interest free, with the intention that they would be repaid on maturity of a long- term bank deposit of £61,115 in January 2020, which would release 'liquid' funds to the charity. The loan to Stuart Paterson was repaid in full prior to the year end. The loan to Donald Longden was repaid post year end and appears as a creditor in the accounts (note 9).

**14 Post Balance Sheet Events**

The trustees have considered the effects of the Covid-19 pandemic between Balance Sheet date and the date of signing these accounts. The trustees conclude that the charity has been relatively unaffected by the pandemic, that its activities have proceeded broadly as intended and that no financial hardship has resulted.