

NORTH HERTFORDSHIRE DISTRICT COUNCIL



5 December 2022

Our Ref Cabinet Sub-Committee (Council
Charities)/13 December 2022
Contact. Committee Services
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To: Members of the Committee: Councillor Elizabeth Dennis-Harburg, Councillor Ruth Brown and Councillor Keith Hoskins MBE

NOTICE IS HEREBY GIVEN OF A

MEETING OF THE CABINET SUB-COMMITTEE (COUNCIL CHARITIES)

to be held in the

COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES, GERON ROAD, LETCHWORTH

On

TUESDAY, 13TH DECEMBER, 2022 AT 3.00 PM

Yours sincerely,

Jeanette Thompson
Service Director – Legal and Community

****MEMBERS PLEASE ENSURE THAT YOU DOWNLOAD ALL AGENDAS AND REPORTS VIA THE MOD.GOV APPLICATION ON YOUR TABLET BEFORE ATTENDING THE MEETING****

Agenda Part I

Item		Page
1.	ELECTION OF A CHAIR The Sub-Committee Members to elect a Chair for the meeting.	
2.	APOLOGIES FOR ABSENCE	
3.	MINUTES - 13 DECEMBER 2021 To take as read and approve as a true record the minutes of the meeting of the Committee held on the 13 December 2021.	(Pages 5 - 6)
4.	NOTIFICATION OF OTHER BUSINESS Members should notify the Chair of other business which they wish to be discussed at the end of either Part I or Part II business set out in the agenda. They must state the circumstances which they consider justify the business being considered as a matter of urgency. The Chair will decide whether any item(s) raised will be considered.	
5.	CHAIR'S ANNOUNCEMENTS Members are reminded that any declarations of interest in respect of any business set out in the agenda, should be declared as either a Disclosable Pecuniary Interest or Declarable Interest and are required to notify the Chair of the nature of any interest declared at the commencement of the relevant item on the agenda. Members declaring a Disclosable Pecuniary Interest must withdraw from the meeting for the duration of the item. Members declaring a Declarable Interest, wishing to exercise a 'Councillor Speaking Right', must declare this at the same time as the interest, move to the public area before speaking to the item and then must leave the room before the debate and vote.	
6.	PUBLIC PARTICIPATION To receive petitions, comments and questions from the public.	
7.	ANNUAL RETURNS AND ACCOUNTS FOR COUNCIL CHARITIES REPORT OF THE SERVICE DIRECTOR – RESOURCES This report includes the returns required for each of the Charities/Charitable Trusts administered by the Council. The four Charities/ Charitable Trusts are; Hitchin Town Hall Gymnasium and Workmans Hall Trust, King George's Field Hitchin, Smithson Recreation Ground and Hertfordshire Yeomanry and Artillery Collection. The Charities Sub-Committee approve the accounts and annual reports prior to submission to the Charities Commission, if a return is required.	(Pages 7 - 38)

Public Document Pack Agenda Item 3

NORTH HERTFORDSHIRE DISTRICT COUNCIL

CABINET SUB-COMMITTEE (COUNCIL CHARITIES)

MEETING HELD IN THE COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES,
LETCWORTH GARDEN CITY
ON MONDAY, 13TH DECEMBER, 2021 AT 3.00 PM

MINUTES

Present: *Councillors: Judi Billing, Elizabeth Dennis-Harburg and Steve Jarvis*

In Attendance: *Ian Couper (Service Director – Resources), Jo Dufficy (Service Director – Customers), Andrew Mills (Service Manager – Greenspace), Doug Traill-Stevenson (Commercial/Trusts Lawyer), William Edwards (CMSM)*

9 ELECTION OF A CHAIR

Audio recording – 1:47

RESOLVED: That Councillor Steve Jarvis be elected as Chair of the meeting.

10 APOLOGIES FOR ABSENCE

Audio recording – 2:10

There were no apologies for absence.

11 MINUTES - 16 DECEMBER 2019, 14 DECEMBER 2020

Audio Recording – 2:30

RESOLVED: That the Minutes of the Meeting of the Committee held on 16 December 2019 and 14 December 2020 be approved as a true record of the proceedings and be signed by the Chair.

12 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2:11

There was no other business notified.

13 CHAIR'S ANNOUNCEMENTS

Audio recording – 2:13

(1) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.

14 PUBLIC PARTICIPATION

Audio recording – 2:37

There was no public participation.

15 **ANNUAL ACCOUNTS AND RETURNS FOR COUNCIL CHARITIES**

Audio Recording – 2:48

The Service Director – Resources presented the report on Annual Accounts and Returns for Council Charities along with the attached appendices 1-3.

Councillor Steve Jarvis proposed, Councillor Elizabeth Dennis-Harburg seconded and on the vote it was:

RESOLVED: That the Cabinet Sub-Committee (Council Charities):

- (1) approves the information required by the Charities Commission for the four registered charities so that returns can be submitted prior to the 31st January 2022 deadline.
- (2) notes the requirement for those charities with gross income of more than 25k in their financial year to have their accounts independently examined and, as this applies to King George's Field and Hitchin Town Hall Gymnasium and Workmans Hall, instructs this to be undertaken for those accounts for 2020/21. This will be undertaken by the Shared Internal Audit Service (SIAS).

REASON FOR DECISION: To facilitate the submission of approved returns to the Charities Commission.

The meeting closed at 3.07 pm

Chair

**CABINET SUB-COMMITTEE (COUNCIL CHARITIES)
13 DECEMBER 2022**

***PART 1 – PUBLIC DOCUMENT**

**TITLE OF REPORT: ANNUAL REPORTS AND ACCOUNTS FOR COUNCIL
ADMINISTERED CHARITIES**

REPORT OF: Service Director: Resources

EXECUTIVE MEMBER: *N/a*

COUNCIL PRIORITY: A brighter future together

1. EXECUTIVE SUMMARY

This report includes the returns required for each of the Charities/Charitable Trusts administered by the Council. The four Charities/ Charitable Trusts are; Hitchin Town Hall Gymnasium and Workmans Hall Trust, King George's Field Hitchin, Smithson Recreation Ground and Hertfordshire Yeomanry and Artillery Collection. The Charities Sub-Committee approve the accounts and annual reports prior to submission to the Charities Commission, if a return is required.

2. RECOMMENDATIONS

- 2.1. That the Charities Sub-Committee approves the information required by the Charities Commission for the four registered charities, so that the returns can be submitted prior to the 31st January 2023 deadline.
- 2.2. That the Charities Sub-Committee notes the requirement for those charities with gross income of more than £25k in their financial year to have their accounts independently examined and, as this applies to King George's Field and Hitchin Town Hall Gymnasium and Workmans Hall, instructs this to be undertaken for those accounts for 2021/22. This will be undertaken by the Shared Internal Audit Service (SIAS).

3. REASONS FOR RECOMMENDATIONS

To facilitate the submission of approved returns to the Charities Commission.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1 None. There is a need to comply with the Charities Commission requirements.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. None applicable.

6. FORWARD PLAN

6.1 This report does not contain a recommendation on a key Executive decision and has therefore not been referred to in the Forward Plan.

7. BACKGROUND

7.1 The Charities commission recommend that “the management of a charity should be kept separate, as far as possible, from the business of the local authority. Depending on the size and circumstances of the charity, it may make sense for a committee of councillors to be allocated to this task. Equally the finances of the trust must be kept separate from those of the Council”.

7.2 This Sub-Committee was established to discharge this duty on behalf of the Council.

7.3 The information provided below is produced by nominated Officers with support from the finance team. Once approved by this Committee, the returns will be submitted by the nominated Officers. For those charities with income under £25k, the Charities Commission only require the submission of summary financial information. For charities with income above £25k, the Charities Commission require the following:

- The preparation of accounts which have been subjected to an independent examination.
- Provide a copy of an annual report
- Answer a set of questions in relation to the charity

7.4 There are further requirements in respect of charities that have an income above £1million and/or assets in excess of £3.26million. These limits are not relevant to any of the Council charities.

8. RELEVANT CONSIDERATIONS

8.1 The following Council Charities are registered with the Charities Commission (with registration number in brackets):

Hitchin Town Hall Gymnasium and Workman’s Hall Trust (CC Number 233752)

8.2 The financial statements for this Trust are included in Appendix 1a and the Service Director: Customers produces the annual report, as included in Appendix 1b. Responses to the questions that the Charities Commission requires answers to are attached at Appendix 4.

8.3 In line with Government regulations in response to Covid-19 the museum did not reopen until 18 May 2021. It was then open for the rest of the year and put on a range of exhibitions and managed a good increase in visitor numbers over the year.

8.4 The most significant income source to this Trust was the Council contribution of £65k, which funded a combination of property costs and museum exhibitions and events. As the income figure exceeds £25k an independent review by the Shared Internal Audit Service (SIAS) has been requested.

King George's Field Hitchin (CC Number 1087603)

- 8.5 The financial statements for this Trust are included in Appendix 2a and the Service Manager for Greenspace produces the annual report, as included in Appendix 2b. Responses to the questions that the Charities Commission requires answers to are attached at Appendix 4.
- 8.6 The most significant income source to this Trust was the Council contribution of £29k, which largely funded the ongoing maintenance and administrative costs to NHC arising from these playing fields. As the income figure exceeds £25k an independent review by the Shared Internal Audit Service (SIAS) has been requested.

Smithson Recreation Ground (CC Number 264311)

- 8.7 The day to day management of the grounds lies with the Council. The costs of maintaining this land on behalf of the Trust are included in Appendix 3a. As the expenditure (and therefore the income contribution provided by the Council) is less than £25k, the Charity Commission do not require full accounts to be produced. Nor do they require an annual return to be submitted. Responses to the questions that the Charities Commission requires answers to are attached at Appendix 4.

Hertfordshire Yeomanry and Artillery Collection (CC Number 1100515)

- 8.8 This is the only charity that does not involve land or buildings. It is a collection of military artefacts bequeathed to the Council by way of a Trust Deed dated 6 August 2003. This collection is managed by the Cultural Services Manager. As the funds are less than £10k (and there is no land or buildings) then all that the Charities Commission requires is a confirmation that nothing has changed with regard to the Collection in the past financial year. The responsible Council officer, the Cultural Services Manager, has confirmed this is the case and that there have been no significant activities or achievements for the charity and nor have there been any decisions taken that required consideration of the public benefit test. Therefore there is no specific return for the sub-committee to approve, and consequently no Appendix.

9. LEGAL IMPLICATIONS

- 9.1. The Council acts as the Trustee for the above mentioned Charities/ Charitable Trusts and this Sub-Committee of the Cabinet is the managing committee appointed on behalf of the Council to manage them. Members when carrying out their duties on the managing committee must act solely in interests of the charity. They do not promote the interests of a 3rd party (i.e. the Council), even if that 3rd party appointed them to the managing committee.
- 9.2. The Sub-Committee's role and function under 5.10.4 (a) (b) and (e) of the constitution is to act on behalf of the Council as a Trustee for all assets of the Council; consider all matters relating to those Trusts including to receive reports on any matter, including the property and financial implications concerning those trust's assets.
- 9.3. The Charities Act 2011 sets out the requirement for Charitable Trustees to maintain accounting records, submit annual returns if gross income exceed £10k and for charities where income exceeds £25k to be examined by an independent examiner (by virtue of sections 130, 169 and 145).

10. FINANCIAL IMPLICATIONS

- 10.1. The Council is subject to the following duties in relation to Charitable Trusts:
- Fiduciary duty as Trustee
 - Contractual duty as the nominee of Fields in Trust (where this applies)
 - Statutory duty as Charity Trustee
 - Statutory duties as a local authority landowner (where this applies)
- 10.2 The costs of an independent examination of the accounts will be around £300 for each of the two charities based on one day of SIAS time.

11. RISK IMPLICATIONS

- 11.1 There is a risk that the non-submission of annual accounts and/or returns may result in a financial penalty being levied by the Charities Commission.
- 11.2 All charities must keep accounting records, and prepare annual accounts which must be made available to the public on request, which may represent a resource requirement.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.
- 12.2. There are no equalities implications arising from this report.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and “go local” requirements do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to *this report*.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1 There are no HR implications arising from this report.

16. APPENDICES

- 16.1 Appendix 1a- Financial Statements for Hitchin Town Hall Gymnasium and Workman’s Hall Trust
Appendix 1b- Annual Report for Hitchin Town Hall Gymnasium and Workman’s Hall Trust
Appendix 1c- Responses to questions for Hitchin Town Hall Gymnasium and Workman’s Hall Trust

Appendix 2a- Financial Statements for King George’s Field Hitchin
Appendix 2b- Annual Report for King George’s Field Hitchin

Appendix 3a Costs incurred in relation to Smithson Recreation Ground

Appendix 4- Responses to Charity Commission questions

17. CONTACT OFFICERS

17.1 *Ian Couper, Service Director: Resources*
ian.couper@north-herts.gov.uk, ext 4243

18. BACKGROUND PAPERS

18.1 None

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HITCHIN TOWN HALL GYMNASIUM & WORKMAN'S HALL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended March 31st 2022

	Notes	Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
INCOMING RESOURCES					
Contribution from North Herts District Council		65,211	-	65,211	42,968
Grants and Donations		5,931	-	5,931	6,676
Sales		108	-	108	58
Rents Income		633	-	633	473
Museum Talks and Events		732	-	732	917
Total Incoming Resources:		<u>72,615</u>	<u>-</u>	<u>72,615</u>	<u>51,092</u>
RESOURCES EXPENDED					
Charitable Activities	1	72,615	63,878	136,493	111,885
Governance Costs		-	-	-	-
Total Resources Expended:		<u>72,615</u>	<u>63,878</u>	<u>136,493</u>	<u>111,885</u>
Net Incoming Resources for the year before Transfers.		<u>0</u>	<u>- 63,878</u>	<u>- 63,878</u>	<u>- 60,793</u>
Gains/(losses) on revaluation of fixed assets			138,793	138,793	349,811
NET MOVEMENT IN FUNDS		0	74,915	74,916	289,018
Total Funds B/Fwd		-	2,735,707	2,735,707	2,446,689
FUNDS CARRIED FORWARD:-		<u>0</u>	<u>2,810,623</u>	<u>2,810,623</u>	<u>2,735,707</u>

HITCHIN TOWN HALL GYMNASIUM & WORKMAN'S HALL TRUST

Balance Sheet as at 31st March 2022

	Notes	2022	2021
		£	£
Fixed Assets			
Tangible Fixed Assets	2	2,810,623	2,735,707
Total Assets less Current Liabilities		<u>2,810,623</u>	<u>2,735,707</u>
Reserves			
Restricted Funds		2,810,623	2,735,707
Unrestricted Funds		-	-
Total Funds:-	3	<u>2,810,623</u>	<u>2,735,707</u>

HITCHIN GYM AND WORKMAN'S HALL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended March 31st 2022

	2022 £	2021 £
1 RESOURCES EXPENDED		
Direct Costs		
Rates	- 4,182	2,025
Utilities	24,758	22,034
Repairs and Maintenance	11,449	11,126
Premises Insurance and Licences	28	-
Museum Exhibition and events	26,557	6,553
Equipment Purchases and Repairs	11,470	7,383
Fixture and Fittings	1,471	1,002
Stationery	201	252
Hired Services	863	717
Depreciation	63,878	60,793
	136,493	111,885

2 TANGIBLE FIXED ASSETS

Hitchin Town Hall Gym and Workman's Hall

Carrying Value b/fwd at 1st April	2,735,707	2,446,689
Revaluation	138,793	349,811
Depreciation Charge for Year	- 63,878	- 60,793
Net Book Value at 31st March	2,810,623	2,735,707

** Revaluation as at the 7th February 2022 undertaken by the Chartered Estates Surveyor at North Hertfordshire District Council. The valuation is a depreciated replacement cost, and it is sensitive to build cost volatilities. As build costs have been fairly volatile over the last year or so, it was deemed prudent to undertake a further valuation of the property rather than wait for the residue of the 5-year cycle to expire.*

3 FUNDS	Restricted Funds £	General Unrestricted £	Total £
Balance at Start of the Year	2,735,707	-	2,735,707
Net Incoming (Outgoing) resources for the Year	138,793	-	138,793
Depreciation of Fixed Assets	- 63,878	-	- 63,878
Net Movement in Funds	74,916	-	74,916
Reserves at the end of the Year.	2,810,623	-	2,810,623

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Trustees' Annual Report for the period

From 1st April 2021 To

31st March 2022

Charity name: HITCHIN TOWN HALL GYMNASIUM AND WORKMAN'S HALL TRUST

Charity registration number: 233752

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the Trust are set out as: "Upon trust to use or permit it to be used as a Gym for the benefit of the residents of Hitchin and for other purposes mentioned in s6(3) Museums and Gymnasiums Act 1891 and also for any other (charitable) purpose for the benefit of the North Hertfordshire District for which North Hertfordshire District Council can lawfully use building and land vested in them"
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Town Hall is a beautiful community facility available to hire for a wide range of private and corporate events. which along with the Museum provides a fantastic community facility for the residents of North Herts and beyond. In the week, a range of classes is held during the day, from Tai Chi to fitness classes, while on weekday nights the hall is rented out for dance lessons, choir practice and Zumba. On Sundays the hall is used by a church group.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The charity's purposes are in accordance with the tests set out in the Public Benefit rules. The trustees are aware of the Public Benefit tests, and would apply them to any relevant decisions. There have been no decisions requiring Trustee consideration during the year.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Because of the Covid closure, the Town Hall and Museum did not open until 18 May 2021.</p> <p>The Town Hall has regular hall hire events such as dance and exercise classes including classes catering for older people.</p> <p>Visitor numbers to the facility were down because of the pandemic. The museum put on a range of exhibitions, including the popular <i>The Tiger who Came to Tea</i>, which attracted 6500 visitors. Overall, there were 19,481 visitors. The museum ran art and craft workshops for adults and children, sessions for schools, and monthly day and evening talks. There were also evening visits by Brownies, Rainbows and Cub Scouts.</p> <p>There were 4 regular volunteers and 6 work experience students at the museum.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Resources expended of £136k, of which £64k relates to asset impairments and depreciation. The charity generates £7k from grants, donations and sales. The balance is funded from unrestricted funds provided by North Hertfordshire District Council.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Trust's reserves total £2.81m at 31 March 2022. The reserves consist totally of restricted funds. These funds represent the land and equipment assets of the trust.</p> <p>The Trust has no unrestricted funds as at 31 March 2022 that can be expendable at the discretion of trustees in furtherance of the charity's objectives. The Trust's general expenditure is typically greater than general income. As a result, North Hertfordshire District Council provides a contribution to the Trust and unrestricted funds are maintained at a zero balance over time. If the financial situation was to change and the Trust's level of income significantly increased the Trust would need to adopt a policy on an appropriate level of reserves</p>
Amount of reserves held	Para 1.22	£2.81m at 31st March 2022, all restricted funds relating to the value of assets held.
Reasons for holding zero reserves	Para 1.22	The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted

		funds are maintained at a zero balance over time.
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None, continuing financial support from North Hertfordshire District Council covers any shortfalls.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	THE COUNCIL AS A CORPORATE BODY IS THE TRUSTEE, COUNCILLORS SIT AS TRUSTEES AND ARE ELECTED BY THE ELECTORS OF NORTH HERTFORDSHIRE

Reference and Administrative details

Charity name	HITCHIN TOWN HALL GYMNASIUM AND WORKMAN'S HALL TRUST
Other name the charity uses	
Registered charity number	233752
Charity's principal address	North Hertfordshire District Council, District Council Offices Gernon Road Letchworth Garden City SG6 1JF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	North Hertfordshire District Council	Corporate Body (represented by Sub Committee consisting of the trustees named below)		
2				
3				
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Corporate trustees – names of the directors at the date the report was approved

Councillor Elizabeth Dennis-Harburg		
Councillor Ruth Brown		
Councillor TBC		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	<p>The Trust comprises of an element of the Hitchin Town Hall comprising the Gymnasium and Workman's Hall. The remainder of the building is in the ownership of North Hertfordshire District Council, which is also the Trustee of the Trust part of the property. Both parts of the property are managed by the District Council (the Trust property under formal agreement) and are used for community purposes, in line with the objectives of the Trust. To affect management of the Trust and ensure separation from the Council, a Sub-Committee with full decision-making powers in the interest of the Trust has been set up comprising of three Members of the Cabinet, whose Portfolios have no direct interest in the Council's part of the building. Since local government re-organisation in 1974, when the Trustee changed from Hitchin Urban District Council to North Hertfordshire District Council, until 2009 the distinction between the Trust owned element of the building and the Council owned element has been lost. The arrangements explained above have been put in place to correct this omission.</p>
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	<p>THE COUNCIL'S ASSET REGISTER DETAILS THAT THE LAND IS HELD IN TRUST.</p>

King George V Charitable Trust

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2022

Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2022	Total Funds 2021
INCOMING RESOURCES					
Contribution from North Herts District Council	28,711	-	-	28,711	62,510
Rents Income	100	-	-	100	100
Total Incoming Resources:	<u>28,811</u>	<u>-</u>	<u>-</u>	<u>28,811</u>	<u>62,610</u>
RESOURCES EXPENDED					
Charitable Activities	28,811	5,235	-	34,046	67,849
Total Resources Expended:	<u>28,811</u>	<u>5,235</u>	<u>-</u>	<u>34,046</u>	<u>67,849</u>
Net Incoming Resources for the year before Transfers.	<u>-</u>	<u>-5,235</u>	<u>-</u>	<u>-5,235</u>	<u>-5,239</u>
Gains/(losses) on revaluation of fixed assets		- 137		- 137	829
NET MOVEMENT IN FUNDS	<u>-</u>	<u>-5,372</u>	<u>-</u>	<u>-5,372</u>	<u>-4,410</u>
Total Funds B/Fwd	<u>-</u>	<u>100,703</u>	<u>-</u>	<u>100,703</u>	<u>105,113</u>
FUNDS CARRIED FORWARD:-	<u><u>-</u></u>	<u><u>95,331</u></u>	<u><u>-</u></u>	<u><u>95,331</u></u>	<u><u>100,703</u></u>

King George V Charitable Trust

Balance Sheet as at 31st March 2022

	Notes	2022	2021
		£	£
Fixed Assets	2		
Land &			
Buildings		61,341	63,337
Equipment		<u>33,990</u>	<u>37,366</u>
		<u>95,331</u>	<u>100,703</u>
Current Assets			
Debtors		-	-
Current Liabilities			
Creditors		-	0
Assets less Current Liabilities		<u>95,331</u>	<u>100,703</u>
Reserves	3		
Restricted Funds		95,331	100,703
Unrestricted Funds		-	-
Total Funds:-		<u>95,331</u>	<u>100,703</u>

King George V Charitable Trust

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022**

	2022	2021
	£	£
1 RESOURCES EXPENDED		
Repairs and Maintenance	24,011	24,697
Overhead Costs	0 *	33,113
Management Fees	4,800	4,800
Depreciation	5,235	5,239
	<u>34,046</u>	<u>67,849</u>

**Overhead costs were previously added based on past data (from 2016/17) with inflationary uplift applied. Whilst North Hertfordshire District Council does expend overheads in connection with management of the asset, these are not additional costs that are dispersed. It has therefore been decided to exclude these costs moving forwards. The costs were fully funded by a contribution from North Hertfordshire District Council so there is no impact on the Charity (or the Council).*

2 TANGIBLE FIXED ASSETS

	2022				
	£				
		Land & Buildings			
	Total	Pavilion	Public Convenience	Bungalow & Garage	Playing Fields (Land)
Carrying Value b/fwd at 1st April 2021	63,337	0	63,337	0	0
Impairments	-137	0	-137	0	0
Depreciation Charge for Year	-1,859	0	-1,859	0	0
Net Book Value at 31st March 2022	<u>61,341</u>	<u>-</u>	<u>61,341</u>	<u>-</u>	<u>-</u>

Equipment

	2022		
	£		
		Equipment	
	Total	Wheeled Sports Area	Play Area
Carrying Value b/fwd at 1st April 2021	37,366	10,432	26,934
Depreciation Charge for Year	-3,376	-1,304	-2,072
Net Book Value at 31st March 2022	<u>33,990</u>	<u>9,128</u>	<u>24,862</u>

3 FUNDS

	Restricted Funds	General Unrestricted	Total
	£	£	£
Balance at Start of the Year	100,703	-	100,703
Impairments	-137	-	-137
Revaluation	0	-	0
Additions	0	-	0
Depreciation of Fixed Assets	-5,235	-	-5,235
Net Movement in Funds	-5,372	-	-5,372
Reserves at the end of the Year.	<u>95,331</u>	<u>-</u>	<u>95,331</u>

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Trustees' Annual Report for the period

From **1st April 2021** To

31st March 2022

Charity name: KING GEORGE'S FIELD HITCHIN

Charity registration number: 1087603

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>A recreation and playing field, to be preserved in perpetuity as a memorial to King George V, under the provision of King George's Fields Foundation.</p> <p>Playing field with sports pitches, play area, skate park, multi-use games area and scout hut. Providing amateur sport and recreation activities for the general public through the provision of buildings, amenities and open space.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Sub-Committee Members acting on behalf of the Trust ensure that through the management of the land, buildings and other assets its objectives are met in the use of the Trusts areas for the provision of as much community benefit as may be possible.</p> <p>This is achieved by making available the field to members of the public, regardless of gender, sexual orientation, race, age, religious belief or disability for a range of purposes.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The charity's purposes are in accordance with the tests set out in the Public Benefit rules. The trustees are aware of the Public Benefit tests, and would apply them to any relevant decisions. There have been no decisions requiring Trustee consideration during the year.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The site owned by this charity had been maintained open and accessible for public use during the course of this year. Work had continued to facilitate the activities of the Hitchin Rugby Club and other partners on the site. Maintenance work undertaken on site had included grass cutting, maintenance of the playground, litter collection, weed control and renovation of the sports pitches post season. There had not been any changes to the lease arrangements on site.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Resources expended of £34k, of which £5k relates to asset impairments and depreciation. The charity generates £100 from rents income. The balance is funded from unrestricted funds provided by North Hertfordshire District Council.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Trust's reserves total £95k at 31 March 2022. The reserves consist totally of restricted funds. These funds represent the land and equipment assets of the trust.</p> <p>The Trust has no unrestricted funds as at 31 March 2022 that can be expendable at the discretion of trustees in furtherance of the charity's objectives. The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted funds are maintained at a zero balance over time. If the financial situation was to change and the Trust's level of income significantly increased the Trust would need to adopt a policy on an appropriate level of reserves</p>
Amount of reserves held	Para 1.22	£95,331 at 31 st March 2022, all restricted funds relating to the value of assets held.
Reasons for holding zero reserves	Para 1.22	The Trust's general expenditure is typically greater than general income. As a result North Hertfordshire District Council provides a contribution to the Trust and unrestricted

		funds are maintained at a zero balance over time.
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None, continuing financial support from North Hertfordshire District Council covers any shortfalls.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	DEED OF EXCHANGE DATED 12TH OCTOBER 1938, DEED OF EXCHANGE DATED 6TH MARCH 1952, DEED OF RELEASE AND DEDICATION DATED 3RD FEBRUARY 1953
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	THE COUNCIL AS A CORPORATE BODY IS THE TRUSTEE, COUNCILLORS SIT AS TRUSTEES AND ARE ELECTED BY THE ELECTORS OF NORTH HERTFORDSHIRE

Reference and Administrative details

Charity name	KING GEORGE'S FIELD HITCHIN
Other name the charity uses	
Registered charity number	1087603
Charity's principal address	North Hertfordshire District Council, District Council Offices Gernon Road Letchworth Garden City SG6 1JF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	North Hertfordshire District Council	Corporate Body (represented by Sub Committee consisting of the trustees named below)		
2				
3				
4				
5				
6				
7				
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11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Councillor Elizabeth Dennis-Harburg		
Councillor Ruth Brown		
Councillor TBC		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	THE COUNCIL HOLDS THE LAND ON BEHALF OF FIELDS IN TRUST (REGISTERED CHARITY 306070). THE TRUST ENSURES THROUGH THE MANAGEMENT OF THE LAND THAT IT IS MAINTAINED FOR PUBLIC BENEFIT.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	THE COUNCIL'S ASSET REGISTER DETAILS THAT THE LAND IS HELD IN TRUST.

Smithson Recreation Ground**Maintenance Costs for Smithsons Rec Hitchin**

Work Type	Area	Unit	Frequency	21/22	Annual Total 21/22
General Grass	2187	M2	Performance	0.1729	378.13
Planted Areas Maintenance	381	M2	12	0.2764	1,263.70
Planted Areas Pruning	381	M2	2	0.3146	239.73
Play Area	1	Item	365	0.9451	344.96
Dog Bin	0	No	52	2.1345	-
Litter Bins	2	No	365	0.4787	349.45
Benches	2	No	26	0.4726	24.58
Leaf/Litter Clearance	3471	M2	4	0.0049	68.03
				Total	<u>2,668.58</u>
Maintenance Costs additional to Core Contract schedule					44.11
Total Expenditure 2021/22					<u>2,712.69</u>

Transaction Listing of Works Additional to Core Contract Schedule

Removal of Fly Tipped Item Possibly furniture	44.11
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Charity annual return questions

This document is to help charities prepare for their annual return by gathering the required information.

Submit your annual return online, once you have the information you need.

There is more guidance on the questions in the online service.

During the pandemic, any money provided by the government's furlough programme must be declared individually as 'income from government grants'.

If your income is under £10,000 you only need to report your income and spending.

Section: Financial period	Gym and Workmans Hall	King George V	Smithsons
You will be asked to confirm the charity's financial period. If the financial period end dates displayed are incorrect, you can change them in the Change the charity financial period service.	1st April - 31st March	1st April - 31st March	1st April - 31st March
Section: Income and spending			
You will be asked to enter the charity's income and spending in the financial period for this annual return in the boxes provided. Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity is part of a group and has prepared group accounts, then please use the group figures to complete the annual return. (Group accounts are only required where group income is more than £1million).	Resources expended £136,493. Funded by incoming resources of £72,615, and depreciation charge of £63,878	Resources expended £34,046. Funded by incoming resources of £28,811, and depreciation charge of £5,235	Spend £2,713
Section: Confirm income and spending			
In the financial details section you will be asked to enter key financial information from your accounts, including total income. For charities with an income greater than £500,000. The total income from your Statement of Financial Activities should match the gross income you have entered here, unless your charity has received endowments during the year, or made transfers from your endowment to your income funds. If this is the case you should exclude these amounts from the total income you enter here. Please check the gross income figure you have entered here is correct.			
Section: Serious incidents			
If gross income is more than £25,000 you will be asked if there were any serious incidents in your charity that have not been reported to the Charity Commission, for the period of this return.	No	No	
Section: Fundraising			
Did your charity raise funds from the public?	Yes, donations from those visiting the museum	No	
If you answer 'Yes', you will be asked:			
Did the charity work with any professional fundraisers?	No		
Did your charity have a written agreement with each of its professional fundraisers?	No		
Did your charity work with any commercial participators?	No		
Did your charity have a written agreement with each of its commercial participators?	No		
Section: Grant making			
Was grant making the main way your charity carried out its purposes?	No	No	
Section: Income from government contracts			
During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?	No, income from North Hertfordshire District Council is non-contractual	No, income from North Hertfordshire District Council is non-contractual	
If you answer 'Yes', you will be asked:			
How many contracts did your charity have with central government or local authorities?			
Enter total value of contracts. Please round all figures to the nearest pound (do not enter decimal points or commas). What was the total value of these contracts?			
Section: Income from government grants			
During the financial period for this annual return, did the charity receive income from grants from central government or local authorities? During the pandemic, any money provided by the government's furlough programme must be declared individually as 'income from government grants'.	Yes, reimbursement of net costs from North Hertfordshire District Council	Yes, reimbursement of net costs from North Hertfordshire District Council	
If you answer 'Yes', you will be asked:			
How many grants did your charity receive from central government or local authorities? If you received any furlough payments, each payment received needs to be recorded individually as single grants.	1	1	
Enter total value of grants. Please round all figures to the nearest pound (do not enter decimal points or commas). What was the total value of these grants?	£65,211	28,711	
Section: Income from outside the UK			
Did your charity receive income from outside the UK?	No	No	
If you answer 'Yes', you will be presented with a table of countries. Select countries or territories the charity received income from. Then answer the following questions.			
What is the value of income from each country? Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not have any income from the source, please enter 0 (zero). Specify the source and amount of income from the options below: - Overseas government or quasi government bodies - Overseas charities, NGOs or NPOs - Other overseas institutions - Individuals resident overseas (for example school fees and memberships) - Unknown/Do not know Notes on income from other overseas institutions and individuals resident overseas 1. If your gross income is less than £25,000, only include payments that make up more than 80% of the charity's income. If your gross income is more than £25,000, only include payments of more than £25,000. 2. If you are completing a 2018 annual return, these categories are optional.			
Section: Operating and spending outside England and Wales			
Did your charity operate outside England and Wales?	No	No	
If you answer 'Yes', you will see a table of countries. Select countries or territories the charity operated in during the financial period covered in the annual return. Then answer the following questions.			

Record the total expenditure by country or territory. Please round all figures to the nearest pound (do not enter decimal points or commas). If your charity did not spend any money in the country, please enter 0 (zero). Note: If your charity operated in Northern Ireland or Scotland, you are not required to provide a value for spending for either of these countries.			
When spending money or working outside England and Wales, did your charity transfer money other than using the regulated banking system? Note: if you are completing a 2018 annual return, this question is optional.			
What methods to transfer money did your charity use? - Cash courier - Other charities or NGOs/Non-Profits - Money Service Business (e.g. Western Union) - Informal Money Transfer Systems - Online payment methods (e.g. PayPal) - Other Note: if you are completing a 2018 annual return, this question is optional.			
How much money did your charity send outside the regulated banking system in total? Please round all figures to the nearest pound (do not enter decimal points or commas).			
Did your charity have procedures and controls in place to monitor expenditure outside England and Wales? Note: if you are completing a 2018 annual return, this question is optional.			
Are the trustees satisfied that your charity's risk management policies and procedures adequately covered activities and spending outside England and Wales? Note: if you are completing a 2018 annual return, this question is optional.			
Section: Subsidiaries			
Did the charity have any subsidiaries?	No	No	
If you answer 'Yes', you will be asked: Were any of the trustees also directors of the charity's subsidiaries?			
Section: Trustee payments			
Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?	No	No	
If you answer 'Yes', you will be asked: Did any of the trustees receive payments or benefits for: - being a charity trustee? - providing services to your charity (such as specialist services or advice provided by trustees who are builders, electricians, graphic designers, lawyers, for example)? - any other benefit from the charity (for example, accommodation, car, holiday)? Also include any payments and benefits given to trustees who are paid members of staff Did any of the trustees resign and then take up employment with the charity?			
Section: Employees			
Did any of your charity's staff receive total employee benefits of £60,000 or more?	No	No	
If you answer 'Yes', you will be asked: Enter the number of staff whose total employee benefits were in each of the following bands: £60,000 to £70,000 £70,001 to £80,000 £80,001 to £90,000 £90,001 to £100,000 £100,001 to £110,000 £110,001 to £120,000 £120,001 to £130,000 £130,001 to £140,000 £140,001 to £150,000 £150,001 to £200,000 £200,001 to £250,000 £250,001 to £300,000 £300,001 to £350,000 £350,001 to £400,000 £400,001 to £450,000 £450,001 to £500,000 Over £500,000 For your highest paid member of staff only, what was the total value of their employee benefits?			
Section: Volunteers			
How many UK volunteers, excluding trustees, did the charity have during the financial period?	4	200	
Section: Financial controls			
Did your charity review its internal financial controls?	Yes. The charity adopts the same financial controls as the Council and these are	Yes. The charity adopts the same financial controls as the Council and these are	
Section: Safeguarding			
Note: only charities with particular classifications and not regulated by certain organisations will be asked this question. Has the charity obtained a standard, enhanced or enhanced with barred lists DBS check on all trustees, employees and volunteers who are in roles that are eligible for these checks?	N/a	N/a	
Only charities with annual income over £500,000 need to answer the following financial questions. At this point, other charities will be asked to provide copies of their trustee annual report and annual accounts.			
Section: Account type			
IMPORTANT - You will need a final version of the published accounts to fill in the financial details section. The trustees should ensure that this section is completed by a competent person who is familiar with the charity's accounts. The information you need to complete this section will generally be found in the statement of financial activities (SoFA). When completing this section you may wish to look at Charities SORP. Please indicate whether the information that you are giving is based on group accounts or charity-only accounts by clicking on the relevant account type. If you have prepared group accounts, please use these to complete the following section.			
Does your charity prepare: Group accounts Charity only accounts	Charity only accounts	Charity only accounts	
Section: Income and Endowments			

All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.			
Donations and legacies	5,931	0	
Of the total donations and legacies what amount is Legacies	0	0	
Of the total donations and legacies what amount is Endowments received	0	0	
Other trading activity	1,473	100	
Investment income	0	0	
Income from charitable activities	0	0	
Other income	65,211	28,711	
Total income and endowments	72,615	28,811	
Note: The amount entered for 'Total income and endowments' minus 'Endowments Received' should be equal to the figure entered for 'Income' on the charity Information page. If the charity controls subsidiary undertakings, consolidated figures should be used from group accounts where these have been prepared.			
Section: Expenditure			
The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.			
Expenditure on raising funds	0	0	
Of total expenditure on raising funds what amount is Investment management costs	0	0	
Other expenditure	0	0	
Expenditure on charitable activities	136,493	34,046	
Of the total expenditure on charitable activities what value is Grants to institutions	0	0	
Of the total expenditure on charitable activities what value is Governance costs	0	0	
Total expenditure	136,493	34,046	
Section: Other recognised gains/(losses)			
The information you need to complete this section will generally be found in the Statement of Financial Activities (SoFA). All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.			
This figure should be prefixed with the minus symbol if it is a negative value. Gains/(losses) on revaluation of fixed assets	138,793	-137	
This figure should be prefixed with the minus symbol if it is a negative value. Actuarial gains/(losses) on defined benefit pension schemes	0	0	
This figure should be prefixed with the minus symbol if it is a negative value. Net gains/(losses) on investments	0	0	
This figure should be prefixed with the minus symbol if it is a negative value. Other gains/(losses)	0	0	
Section: Assets			
All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Balance Sheet. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.			
Total fixed assets	2,810,623	61,341	
Of the total fixed assets what value is Fixed asset investments	0	0	
Total current assets	0	0	
Of the total current assets what value is Current asset investments	0	0	
Of the total current assets what value is Cash at bank and in hand	0	0	
Section: Liabilities			
All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity. Fields that are indented provide additional information and are included in the figures for the field above. The indented fields may not represent the whole amount. The information you need to complete this section will generally be found in the Balance Sheet. Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.			
Creditors due within one year	0	0	
Creditors falling due after one year and provisions	0	0	
Defined benefit pension scheme asset/(liability)	0	0	
Total net assets/(liabilities)	0	0	
Section: Funds			

<p>The information you need to complete this section will generally be found on the Balance Sheet or in the notes to the accounts.</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Fields that are indented provide additional information and are included in the figures for the field above.</p> <p>The indented fields may not represent the whole amount.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>			
Endowment funds	0	0	
Restricted funds	2,810,623	95,331	
Unrestricted funds	0	0	
Total funds	2810623	95331	
Section: Additional information			
<p>The information you need to complete this section will generally be found in the notes to the accounts.</p> <p>All fields are mandatory - Enter 0 (zero) if the field does not apply to your charity.</p> <p>Enter figures to the nearest pound and restate them in pounds if the accounts have, for example, been prepared to the nearest thousand. Do not enter decimal points or commas.</p>			
Support costs	0	0	
Depreciation charge for the year	63,878	5,235	
Level of reserves	0	0	
Average number of employees	0	0	
Section: Send Trustees' Annual Report and Accounts			
<p>You are required to submit your Trustees' Annual Report and accounts for this financial period. You will be asked if you want to attach this at the time of completing the annual return.</p>			
Section: Submit Trustees' Annual Report, external scrutiny and accounts			
<p>You are required to submit your Trustees' Annual Report and accounts for this financial period.</p> <p>You can attach files in any of the following formats: .docx and family, .xlsx and family, .ODF, .CSV, PDF and each file cannot exceed 25MB.</p> <p>You must attach a complete set of accounts which is comprised of the Trustees' Annual Report, accounts and appropriate independent examiners' / auditor's report.</p> <p>Privacy Notice</p> <p>This privacy notice explains how the Charity Commission processes personal data when a charity completes the annual return service including uploading the charity's accounts and trustees' annual report.</p> <p>The charity's accounts and trustees' annual report are published in full on the Commission's website. In completing the annual return 21 (AR21) service, your charity will be processing personal data and in some instances personal data which is special category personal data. This personal data may be processed in response to the question set in the AR21 service or it may be included in the accounts and trustees' annual report.</p>			
<p>Some personal data is required to be included by SORP but other personal data may be included because it is relevant to the charity's financial performance or governance such as the names and other personal data about trustees, employees, donors, volunteers and beneficiaries.</p> <p>The charity as the data controller is responsible for ensuring that its response in the AR21 service and the accounts and trustees' annual report meet its obligations under the General Data Protection Regulations 2016 and the Data Protection Act 2018 for all the personal data processed. You will need to take particular care if you are including personal data about children, adults at risk, special category personal data or your charity's trustees have a dispensation from including their name in the accounts.</p>			
<p>By continuing to upload the accounts you certify that you have read this privacy notice and are authorised by the charity trustees to submit information.</p> <p>Select this option if you want to attach one file for all reports - file must not exceed 25MB Do not use special characters when naming the file. For example do not use these characters <>:"/ \ ?*"@</p> <p>By selecting this option you confirm that the file includes all of the following: Trustees' annual report Accounts Examiner's / auditor's report</p> <p>Select this option if you want to attach a separate file for each report - each file must not exceed 25MB Do not use special characters when naming the files. For example do not use these characters <>:"/ \ ?*"@</p>			
<p>Does your independent examiners/auditors report identify any areas where accounting rules were not followed, disclosures not fully made or accounting records incomplete?</p> <p>Note: charitable incorporated organisations (CIOs) with income of £25,000 or less will not be asked this question.</p>			
Section: Check and submit your annual return			
<p>Before you complete the declaration and submit the annual return, you should check the content and accuracy of the information you have provided.</p>			