

# **RENEWABLE HERITAGE TRUST**

(A company limited by guarantee)

**Company Registration No: 05170904 (England & Wales)**

**Charity Registration No: 1107421**

## **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS OF THE TRUSTEES**

**FOR THE YEAR ENDED**

**31 JULY 2019**

*"The Renewable Heritage Trust is about old buildings and new energy. It is a Building Preservation Trust that seeks to breathe new life into some of our forgotten heritage by adapting it to generate clean energy."*



**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**CONTENTS**

---

	<b>Page</b>
Legal & Administrative Information	1
Trustees' Report	2 - 7
Income & Expenditure Account	8
Statement of Financial Activities	9 - 10
Balance Sheet	11
Notes to the Financial Statements	12 - 16
Independent Examiners' Report to the Trustees	17

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**LEGAL & ADMINISTRATIVE INFORMATION**

---

**Full name of the charity:** Renewable Heritage Trust

**Company registration number:** 05170904 (England and Wales)

**Registered charity number:** 1107421

**Registered office:** Treebeard's Cottage  
Main Street  
Westow  
York  
YO60 7NE

**Trustees:** Melanie Fox  
David Mann  
Martin Phillips  
Paul Lister  
Valerie Hood  
John Renel  
William Brown

**Accountants:** PCLG Limited  
Chartered Accountants  
Equinox House  
Clifton Park Avenue  
Shipton Road  
York  
YO30 5PA

**Bankers:** Co-operative Bank  
Balloon Street  
Manchester  
M60 4KP

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

The Trustees present their annual report with the financial statements for the Renewable Heritage Trust ('RHT') for the year ended 31 July 2019. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Companies Act 2006, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and the Republic of Ireland (FRS 102) (effective January 2015).

**Trustees**

The directors in office, and the trustees, during the year were:

Melanie Fox  
David Mann  
Martin Phillips  
Paul Lister  
Valerie Hood  
John Renel  
Sarah Moore (resigned 13 April 2019)  
William Brown

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 5 July 2004 and registered as a charity on 23 December 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association one-third (or the number nearest one-third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

**Trustee Induction and Training**

Most Trustees are already familiar with the practical work of the Trust and are provided with information on the responsibilities and duties of charity trustees prior to formal appointment. In addition, Trustees are made aware of the specific requirements through provision of the Memorandum and Articles of Association. Opportunities to clarify any queries or areas of uncertainty are afforded by the Chair of the Trust.

**Organisational Structure**

The Trust has a management committee of between 3 and 10 Trustees which meets monthly to discuss and set strategic and operational policy. Individual duties and responsibilities with regard to the day to day operations of the Trust are agreed by consensus.

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**Risk Management**

Individual Trustees hold appropriate qualifications and experience to ensure compliance with Health and Safety ('H&S') requirements. Procedures exist for the safe use of river craft and machinery. A risk assessment is undertaken for all activities, with any issue of concern flagged. A proforma risk assessment schedule is now available as the basis for all event assessments. Following the H&S consultancy during 2017, a full H&S management system is in place.

**Objectives and Activities**

In setting the objectives and planning the activities for the year, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

The company is a charity and exists to preserve for the benefit of the people of the locality of any project undertaken and of the nation, the historical, architectural and constructional heritage that may exist in buildings (including any structure or erection, and any part of a building as so defined) of particular beauty or historical, architectural or constructional interest, which may, without detriment to the building's heritage, be adapted to generate renewable energy.

The current specific objective has been to complete the renovation and maintenance of Howsham Mill in North Yorkshire and run it as an environmental education centre. All of the Trust's work at present revolves around this objective.

The main activities of the year consisted of:

- Maintenance and repairs to the two Archimedes Screw turbines and the waterwheel;
- Publicising the Trust and its work through regular opening of the mill;
- Providing the mill as a venue for appropriate activities organised by groups or individuals;
- Providing tours and talks for students and special interest groups;
- Hosting primary school pupils to learn about renewable energy, milling and bread-making and the natural history of the river and the island;
- Organising events for children during the school holidays;
- Providing a venue for Cine North film screenings and outdoor theatre;
- Providing volunteering opportunities for local people;
- Participating in English Heritage's national Heritage Open Day;
- Hosting events for local and national organisations including a slalom course for local canoe clubs and the British Canoe Slalom regional competition in July.

**Achievements and Performance**

Both screws and the waterwheel have operated satisfactorily during the year with only short periods off due to high river level. The summer of 2018 was dry and electricity output was low during this period, but then increase during the autumn and winter, which were favourable for generation. The combination of good generating conditions and the second screw operational resulted in 310,000 kWh being generated, up 44% on the previous year. However, income was seriously reduced due to the insolvency of Solarplicity, the company the electricity was sold to, in August 2019. Invoices for export payments and Feed-in Tarrif (FiT) were not being paid and the full implications of the company's failure are yet to become clear.

Helen Spring, our education officer, ran events for 20 primary school groups, a regular home-schooled group and four summer holiday events for a total of 913 younger children. One unusual group was of children from the Chernobyl area, who are hosted each year for a summer holiday by a North Yorkshire charity. A monthly forest school activity for home-schooled children over the age of 11 started, run by another teacher. About 63 students from three local colleges and the University of York came to the mill as part of their courses to learn about various aspects of the project.

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**Achievements and Performance (continued)**

There were two film screenings as part of the Cine North programme in summer 2018, but due to poor attendance the screenings were not continued the following spring and summer. The Handlebards outdoor theatre group returned to perform Twelfth Night to a capacity crowd on 8 August 2018, but did not return in 2019, due to commitments elsewhere. The annual canoe slalom was again held in July and the mill was open as part of the 2018 national Heritage Open Day organised by English Heritage. The mill was used as a venue for various events organised by other parties. In total about 600 visitors attended these organised events. As usual the mill was open on Sundays and public holidays for casual visitors and many used the island for picnics and swimming during the summer.

**Plans for Future Periods**

It was hoped that the angle of the second screw could be corrected during the proposed construction of a fish pass in the weir by the Environment Agency during summer 2019. However, this project did not proceed and another way of achieving this will be needed.

Requests for school visits about meet capacity at present. RHT will continue to explore potential new uses for the mill and offer it as a venue for suitable activities within the remit of the trust.

**Financial review**

Due to the failure of Solarplicity, there is a significant amount of money owed to HPC, the trading arm of RHT. This consists of FiT payments, which should be made from Ofgem under a compensation scheme for such eventualities, and export payments. Only a small proportion, if any, of the latter is likely to be received. During the year £14,900 was gifted from HPC to RHT and the remainder of the income after expenses was used to repay loans for the second screw. Full repayment of the loans will now take longer than anticipated.

A small charge was made for school holiday events and the regular sessions for home-schooled children, to go towards the costs and to ensure that those booking were more likely to attend. There is a small but useful income from hiring out the mill for events and from casual donations.

**Investment Policy**

At present there are insufficient surplus funds to invest elsewhere.

**Reserves Policy**

The unrestricted donation from a benefactor in April 2016 was put in a deposit account to be drawn down as needed for essential expenditure. No amounts were required during the year under review.

**Plans for Future Periods**

The priority remains to pay off the loans for the second screw while maintaining educational visits and other activities at a similar level and hopefully expand them in the future when funds permit.

**RENEWABLE HERITAGE TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

**Risk Analysis**

The Trustees have given consideration to any exposure and the results are listed below:

Risk	Effect	Probability	Impact (1 to 10)	Exposure
<b>River floods buildings</b>	Damage to tools & equipment	10%	5	0.5
	Damage to building fabric	10%	1	0.1
	Revenue lost on generation	10%	2	0.2
<b>River floods generator</b>	Generator damaged	1%	5	0.05
<b>Vandalism</b>	Equipment or building damaged	5%	8	0.4
<b>Screw/wheel failure</b>	Revenue lost on generation	5%	5	0.25
<b>Public Liability incident</b>	Trust is sued and damages awarded	1%	10	0.1
<b>River flow changes</b>	Revenue lost on generation	5%	3	0.15
<b>Weir collapses</b>	Revenue lost on generation	1%	8	0.08
<b>Pollution Incident</b>	Cleanup costs, fine	2%	8	0.16
<b>Water supply contamination</b>	Public become ill after drink water	1%	10	0.1
<b>Electric price falls</b>	Revenue lost on generation	15%	3	0.45
<b>Buying company failure</b>	Revenue lost	10%	5	0.45

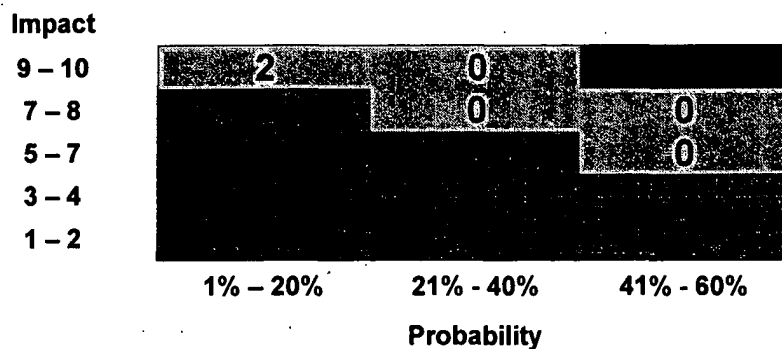
Risk	Trigger Event	Mitigation Strategy	Actions
<b>River floods buildings</b>	Storms or snow melt	Environment Agency early warning	Lift all vulnerable items to second floor
<b>River floods buildings</b>	Storms or snow melt	Design anticipates flooding	Washout after Flooding
<b>River floods buildings</b>	Storms or snow melt	Design calculations include	None
<b>River floods generator</b>	Storms or snow melt	O&M Replacement Allowance	Replace
<b>Vandalism</b>		CCTV System, plastic windows, Police visits etc.	Monitor CCTV, regular site visits, Police callouts
<b>Screw or waterwheel failure</b>		O&M Replacement Allowance	Regular checks & maintenance

**RENEWABLE HERITAGE TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

<b>Public Liability incident</b>	Site accident	Public Liability Insurance & Volunteer Disclaimers	Install safety signs, checks on play equipment, with log book
<b>River flow changes</b>	Climate change	System only requires a small part of total river flow	None
<b>Weir collapses</b>	Undermining, vegetation growth	Weir is owned by Environment Agency – ABS Licence requires them to carry out repairs	Remove vegetative growth & advise Environmental Agency of issues
<b>Pollution Incident</b>	Oil spill, concrete spillage, silt release	Minimise use, use biodegradable lubricants, include berms and secondary containment	Provide spill kits, assess need for secondary containment, no transport of hazardous materials by river, coffer dam and silt trap for river works
<b>Water supply contamination</b>	Filters not changed, UV filter not working, hot water not boiled	Proper equipment maintenance	Prepare a maintenance schedule with log book
<b>Fall in electricity prices</b>	Government policy, nuclear power, recession	Long term contract, use of Feed in Tariff to fix for 20 years	Assess the market and choose low-risk options

**Risk Matrix**





**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**Responsibilities of the Trustees**

The Law applicable to Charities in England and Wales requires the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts the trustees are required to:-

- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board of Trustees



Martin Phillips  
(Trustee)



David Mann  
(Trustee)

09 March 2020

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2019**

	Note	2019 £	2018 £
Income		13,790	18,162
Expenditure		(22,191)	(22,778)
Operating Loss for the year		(8,401)	(4,616)
Interest Receivable & Other Similar Income		24	5
Net Loss	2	(8,377)	(4,611)
Retained Surplus Brought Forward		24,109	28,720
Transfer to Capital Reserve		(0)	(0)
Retained Surplus Carried Forward		15,732	24,109

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2019**

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>				
<u>Incoming resources from generated funds</u>				
<i>Voluntary Income</i>				
-Donations and Membership	12,910	-	12,910	16,826
-Grants	-	-	-	-
	<b>12,910</b>	<b>-</b>	<b>12,910</b>	<b>16,826</b>
<i>Activities for generating funds</i>				
-Fundraising courses, workshops and events	880	-	880	1,336
	<b>13,790</b>	<b>-</b>	<b>13,790</b>	<b>18,162</b>
<i>Interest Receivable</i>				
-Interest on accounts	24	-	24	5
<b>Total incoming resources</b>	<b>13,814</b>	<b>-</b>	<b>13,814</b>	<b>18,167</b>
<b><u>RESOURCES EXPENDED</u></b>				
<u>Cost of generating funds</u>				
<i>Costs of generating voluntary income</i>				
-Event costs	9,403	-	9,403	9,544
-Printing and postage	-	-	-	227
<i>Charitable activities</i>				
-Repairs to building	929	-	929	997
-Professional fees	1,531	-	1,531	3,843
-Insurance	2,512	-	2,512	828
-Volunteer and Trustee travel expenses	-	-	-	-
<u>Other resources expended</u>				
-Rent	5,909	-	5,909	5,273
-Light and heat	11	-	11	165
-Telephone and internet costs	533	-	533	681
-Independent examiner's fee	900	-	900	986
-Subscriptions	190	-	190	223
-Sundry expenses	272	-	272	11
<b>Total resources expended</b>	<b>(22,191)</b>	<b>-</b>	<b>(22,191)</b>	<b>(22,778)</b>

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2019**

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
Net outgoing resources for the year	2	(8,377)	-	(8,377)	(4,611)
<b><u>RECONCILIATION OF OPERATING FUNDS</u></b>					
Retained Surplus Brought Forward		24,109	-	24,109	28,720
Net outgoing resources for the year		(8,377)	-	(8,377)	(4,611)
		15,732	-	15,732	24,109
Transfers between funds		-	-	-	-
<b>RETAINED SURPLUS CARRIED FORWARD</b>		<b>15,732</b>	<b>-</b>	<b>15,732</b>	<b>24,109</b>

**RENEWABLE HERITAGE TRUST**  
(A company limited by guarantee)

**BALANCE SHEET**  
**AS AT 31 JULY 2019**

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	4	452,729	452,729
<b>Current Assets</b>			
Stock		100	100
Debtors	5	2,618	1,705
Cash at bank and in hand		16,991	24,859
<b>Current Assets</b>		19,709	26,664
<b>Creditors:</b> amounts due within one year	6	(3,977)	(2,555)
<b>Net Assets</b>		468,461	476,838
<b>Capital &amp; Reserves</b>			
Capital reserve	7	452,729	452,729
General funds	8&9	15,732	24,109
Restricted funds	8&9	-	-
		468,461	476,838

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with provisions applicable to companies' subject to the small companies' regime.

The notes on pages 12-17 form part of these accounts.

Approved by the Trustees on 09 March 2020 and signed on their behalf by:

*M.C. Phillips*

Martin Phillips  
Trustee  
09 March 2020

*[Signature]*

David Mann  
Trustee  
09 March 2020

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**1. ACCOUNTING POLICIES**

Basis of preparation and assessment of going concern.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider there are no material uncertainties about the Trust's ability to continue as a going concern.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities ('SOFA') when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measure with sufficient reliability

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Revenue grants are recognised in the SOFA so as to match them with the expenditure towards which they are intended to contribute.

Grants which contribute towards specific expenditure on fixed assets are credited to the SOFA over the expected useful lives of the related assets.

**Contractual Income and Performance Related Grants**

These are only included in the SOFA once the related goods or services have been delivered.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustee's annual report.

**Investment Income**

Investment income is included in the accounts when receivable.

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts and cost of any legal advice to trustees on governance or constitutional matters.

**Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be transferred to cover deficits on restricted funds only on the agreement of the trustees.

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**1. ACCOUNTING POLICIES (Continued)**

**Restricted Funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**Tangible Fixed Assets**

Plant and machinery are included at cost and less accumulated depreciation.

- Land and buildings have been included at valuation. No depreciation is provided on the buildings as the Trustees operate an ongoing refurbishment policy to extend the useful life of the buildings.

**Stock**

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

**2. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging: -

	<b>2019</b>	<b>2018</b>
Independent examiners fee	900	986
Trustees' travel expenses	-	-
	<hr/>	<hr/>
	900	986
	<hr/>	<hr/>

**3. TAXATION**

The company is accepted as a charity for taxation purposes and is exempt from taxation on its income or gains to the extent that they are applied for charitable purposes.

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

**4. TANGIBLE FIXED ASSETS**

	<b>Valuation of Howsham Mill</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
<b>Cost/Valuation</b>			
As at 1 August 2018	452,729	201,804	654,533
Additions	-	-	-
As at 31 July 2019	<u>452,729</u>	<u>201,804</u>	<u>654,533</u>
<b>Depreciation</b>			
As at 1 August 2018	-	201,804	201,804
Charge for Year	-	-	-
As at 31 July 2019	<u>-</u>	<u>201,804</u>	<u>201,804</u>
<b>Net Book Value</b>			
As at 31 July 2019	<u>452,729</u>	<u>-</u>	<u>452,729</u>
As at 31 July 2018	<u>452,729</u>	<u>-</u>	<u>452,729</u>

**5. DEBTORS**

	<b>2019</b>	<b>2018</b>
Other debtors	2,618	1,776
	<u>2,618</u>	<u>1,776</u>

**6. CREDITORS**

	<b>2019</b>	<b>2018</b>
Trade creditors and accruals	3,977	2,555
	<u>3,977</u>	<u>2,555</u>



**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

**7. CAPITAL RESERVE FUND**

	<b>2019</b>	<b>2018</b>
Capital Reserve Fund at 1 August 2018	452,729	452,729
Capital Expenditure allocated to the reserve fund during the year	-	-
Capital Reserve Fund at 31 July 2019	452,729	452,729

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Capital Reserve Fund</b>	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Assets	452,729	15,732	-	468,461
	Note 7	Note 9	Note 9	

**9. ANALYSIS OF MOVEMENT IN FUNDS**

	<b>1 August 2018</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfer between Funds</b>	<b>31 July 2019</b>
<b>Restricted Funds</b>	-	-	-	-	-
<b>Restricted Funds</b>	-	-	-	-	-
<b>Unrestricted Funds</b>					
General Funds	24,109	13,814	(22,191)	-	15,732
Capital Reserve Fund	452,729	-	-	-	452,729
<b>Total Funds</b>	<b>476,838</b>	<b>13,814</b>	<b>(22,191)</b>	<b>-</b>	<b>468,461</b>

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**10. TRANSACTIONS WITH TRUSTEES**

During the year, no Trustees were reimbursed for out of pocket expenses relating to travel (2018 – no reimbursement of expenses to Trustees).

During the year, the Trust received donations from Howsham Power Co Ltd totalling £14,900 (2018 – £15,722), a company in which Mr M C Phillips and Ms M Macleod are directors.

During the year, £5,849 (2018 - £4,649) was paid to Mr D Mann and Ms M Macleod, in respect of the lease of land by the Trust. Mr D Mann is a Trustee of the charity.

During the year, the Trust purchased goods and services amounting to £ Nil (2018 - £180) from Mann Power Consulting Ltd, a company in which Mr D Mann is a director.

**RENEWABLE HERITAGE TRUST**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

I report on the accounts of the Trust for the year ended 31 July 2019, which are set out on pages 2 – 16.

**Respective Responsibilities for Trustees and Examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011); and
- to state whether any particular matter have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes the 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 disclosure in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

**Basis of Independent Examiner's Report**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006;
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian P Broadley FCA

PCLG  
Chartered Accountants  
Equinox House  
Clifton Park Avenue  
Shipton Road  
York  
YO30 5PA

09 March 2020