



THE EAR TRUST
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

THE EAR TRUST

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THE EAR TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 NOVEMBER 2021

Trustees Prof C H Raine MBE BSc MBBS FRCS ChM
C Pratt BA ACA
Dr A Raine MB BS MRCP

Charity registered number 1000929

Principal office Yorkshire Auditory Implant Service
Bradford Royal Infirmary
Duckworth Lane
Bradford
BD9 6RJ

Accountants BHP LLP
New Chartford House
Centurion Way
Cleckheaton
BD19 3QB

Bankers Virgin Money
14 Broadway
Bradford
BD1 1EZ

Investment managers Brewin Dolphin
12 Smithfield Street
London
EC1A 9LA

THE EAR TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 30 NOVEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the year 1 December 2020 to 30 November 2021.

Objectives and activities

a. Policies and objectives

The objectives of The Ear Trust are to support work with profoundly deaf people.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The number of people to have benefited from a cochlear implant had reached 1,534 by the year end. This work continues.

The trust continues to support staff training, attendance at seminars internationally where various presentations have been made by staff and seminars to promote awareness of cochlear implants to professionals and potential users.

Fund raising continues to be challenging and we thank all individuals and organisations who have given their time and effort during the year.

Financial review

a. Going concern

The Trustees have considered the impact of Covid-19 on the Charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

b. Reserves policy

The policy of the charity is to maintain sufficient working capital to allow the trustees to carry out the objectives of the charity. At the year end the Trust had restricted reserves of £38,281, unrestricted reserves of £913,773 and free reserves of £140,083.

Structure, governance and management

a. Constitution

The Ear Trust is a registered charity, number 1000929, and is constituted under a Trust deed dated 8 October 1990.

THE EAR TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Management and Governance

Day to day management of the Trust is vested in the Trustees.

Trustees are considered for recruitment on the basis of their skills, experience and interest in the work of The Ear Trust. They are appointed by the existing trustees.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Christopher Raine
Christopher Raine (Jun 7, 2022 20:02 GMT+1)

.....
Prof C H Raine MBE BSc MBBS FRCS ChM

C Pratt
C Pratt (Jun 8, 2022 09:19 GMT+1)

.....
C Pratt BA ACA

Date: Jun 7, 2022

THE EAR TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 NOVEMBER 2021

Independent examiner's report to the Trustees of The Ear Trust ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 November 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: Jun 8, 2022

Lesley Kendrew BSc FCA
BHP LLP
New Chartford House
Centurion Way
Cleckheaton
BD19 3QB

Relevant professional body: ICAEW

THE EAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Note				
Income from:					
Donations and legacies	3	6,889	-	6,889	24,919
Charitable activities	4	4,845	-	4,845	6,598
Investments	5	18,722	-	18,722	20,261
Total income		30,456	-	30,456	51,778
Expenditure on:					
Raising funds	6	7,526	-	7,526	6,841
Charitable activities	7	9,174	-	9,174	37,511
Total expenditure		16,700	-	16,700	44,352
Net income before net gains/(losses) on investments					
		13,756	-	13,756	7,426
Net gains/(losses) on investments		69,177	-	69,177	(6,120)
Net movement in funds		82,933	-	82,933	1,306
Reconciliation of funds:					
Total funds brought forward		830,840	38,281	869,121	867,815
Net movement in funds		82,933	-	82,933	1,306
Total funds carried forward		913,773	38,281	952,054	869,121

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

The notes on pages 7 to 17 form part of these financial statements.

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BALANCE SHEET AS AT 30 NOVEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	11	773,690	711,742
		<hr/>	<hr/>
		773,690	711,742
Current assets			
Debtors	12	2,864	1,068
Cash at bank and in hand		177,300	158,111
		<hr/>	<hr/>
		180,164	159,179
Creditors: amounts falling due within one year	13	(1,800)	(1,800)
		<hr/>	<hr/>
Net current assets		178,364	157,379
		<hr/>	<hr/>
		952,054	869,121
		<hr/>	<hr/>
Charity funds			
Restricted funds	14	38,281	38,281
Unrestricted funds	14	913,773	830,840
		<hr/>	<hr/>
Total funds		952,054	869,121
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Christopher Raine
Christopher Raine (Jun 7, 2022 20:02 GMT+1)

.....
Prof C H Raine MBE BSc MBBS FRCS ChM

C Pratt
C Pratt (Jun 8, 2022 09:19 GMT+1)

.....
C Pratt BA ACA

Date: Jun 7, 2022

The notes on pages 7 to 17 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Ear Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Trustees have considered the impact of Covid-19 on the Charity's income and beneficiaries, as well as the wider economy. Whilst it is not considered practical to accurately assess the duration and extent of the disruption, the Trustees are confident that they have plans in place to deal with and mitigate any financial losses that may arise. The Trustees therefore consider that the level of reserves for the charity are adequate. The Trustees continue to adopt the going concern basis of preparation for these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1. Accounting policies (continued)

1.3 *Income*

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1. Accounting policies (continued)

1.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Taxation

The charity is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charity for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Income Tax Act 2007, Part 10 s521 – s537 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

1.8 Debtors

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

1.9 Cash at bank and in hand

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

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

1. Accounting policies (continued)

1.10 Liabilities and provisions

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The Ear Trust is an unincorporated association. The trust is a registered charity in England, charity number 1000929. The principal office is Yorkshire Auditory Implant Service, Bradford Royal Infirmary, Duckworth Lane, Bradford, BD9 6RJ.

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations from companies	-	-	266
Donations from trusts and charities	200	200	20,915
In lieu of flowers	20	20	690
Personal donations	6,669	6,669	3,048
Total 2021	<u>6,889</u>	<u>6,889</u>	<u>24,919</u>
Total 2020	<u>24,919</u>	<u>24,919</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sale of Christmas cards	100	100	181
Sponsored events	-	-	400
Other	63	63	184
Sponsor a Stone	35	35	22
Workshops	2,940	2,940	3,390
Weather lottery	141	141	218
Just Giving Events	1,566	1,566	2,203
Total 2021	<u>4,845</u>	<u>4,845</u>	<u>6,598</u>
Total 2020	<u>6,598</u>	<u>6,598</u>	

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	-	-	105
Dividends receivable	18,722	18,722	20,156
	<u>18,722</u>	<u>18,722</u>	<u>20,261</u>
Total 2020	<u>20,261</u>	<u>20,261</u>	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising events	296	296	344
Investment managers' costs	7,230	7,230	6,497
	<u>7,526</u>	<u>7,526</u>	<u>6,841</u>
Total 2020	<u>6,841</u>	<u>6,841</u>	

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable expenditure	9,174	9,174	37,511

Charitable expenditure:

	2021 £	2020 £
Donated equipment	170	25,334
Conference and travel expenses	424	386
Gross salaries	4,913	5,232
Sponsorship of research assistant	1,705	3,715
Training	210	44
Governance	1,752	2,800
	<u>9,174</u>	<u>37,511</u>

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>1,752</u>	<u>1,710</u>

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

9. Staff costs

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	1	1
	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The employee benefits of key management personnel of the Trust for the year was £4,913 (2020 - £5,232)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 November 2021, no Trustee expenses have been incurred (2020 - £NIL).

11. Fixed asset investments

UK investments at market value:

	Quoted investments £	Cash investments £	Total £
<i>Cost or valuation</i>			
At 1 December 2020	707,747	3,995	711,742
Additions	174,111	-	174,111
Disposals	(179,285)	-	(179,285)
Revaluations	69,177	(2,055)	67,122
At 30 November 2021	<u>771,750</u>	<u>1,940</u>	<u>773,690</u>
<i>Net book value</i>			
At 30 November 2021	<u>771,750</u>	<u>1,940</u>	<u>773,690</u>
At 30 November 2020	<u>707,747</u>	<u>3,995</u>	<u>711,742</u>

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

UK investments at market value comprise:

	2021 £	2020 £
Investments	771,750	707,747
Cash held for investment purposes	1,940	3,995
	<u>773,690</u>	<u>711,742</u>

12. Debtors

	2021 £	2020 £
<i>Due within one year</i>		
Other debtors	2,104	-
Brewin Dolphin income account	760	1,068
	<u>2,864</u>	<u>1,068</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

THE EAR TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

14. Statement of funds**Statement of funds - current year**

	Balance at 1 December 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 November 2021 £
Unrestricted funds					
General Funds - all funds	830,840	30,456	(16,700)	69,177	913,773
Restricted funds					
Restricted Funds - all funds	38,281	-	-	-	38,281
Total of funds	869,121	30,456	(16,700)	69,177	952,054

Statement of funds - prior year

	Balance at 1 December 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 November 2020 £
Unrestricted funds					
General Funds - all funds	829,534	51,778	(44,352)	(6,120)	830,840
Restricted funds					
Restricted Funds - all funds	38,281	-	-	-	38,281
Total of funds	867,815	51,778	(44,352)	(6,120)	869,121

Restricted funds of £38,281 are for the purpose of sponsoring 2 people per year to attend a particular research conference (which did not happen in either 2021 or 2020 due to Covid-19).

THE EAR TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	771,750	-	771,750
Trade investments	1,940	-	1,940
Current assets	141,883	38,281	180,164
Creditors due within one year	(1,800)	-	(1,800)
Total	913,773	38,281	952,054

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Fixed asset investments	707,747	-	707,747
Trade investments	3,995	-	3,995
Current assets	120,898	38,281	159,179
Creditors due within one year	(1,800)	-	(1,800)
Total	830,840	38,281	869,121

16. Related party transactions

During the current year and the preceding year there were no related party transactions.

BHP LLP
New Chartford House
Centurion Way
Cleckheaton
Bradford
West Yorkshire
BD19 3QB

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 November 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 November 2021 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 27 June 2018, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as follows:

£32,281 for the purpose of sponsoring 2 people per year to attend a particular research conference.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Signed on behalf of the board of trustees:

Christopher Raine
Christopher Raine (Jun 7, 2022 20:02 GMT+1)

.....
Signature

Jun 7, 2022
Date.....











2021 The Ear Trust Accounts Approval Documents

Final Audit Report

2022-06-08

Created:	2022-06-06
By:	Neil Baldwin (neil.baldwin@bhp.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAApwPfJsLJ_H5MFjXk-1Db2Jc8auHyoM7e

"2021 The Ear Trust Accounts Approval Documents" History

-  Document created by Neil Baldwin (neil.baldwin@bhp.co.uk)
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-  Document emailed to Christopher Raine (chraine@btinternet.com) for signature
2022-06-06 - 09:14:32 GMT
-  Email viewed by Christopher Raine (chraine@btinternet.com)
2022-06-06 - 11:47:52 GMT - IP address: 193.117.252.84
-  Document e-signed by Christopher Raine (chraine@btinternet.com)
Signature Date: 2022-06-07 - 19:02:02 GMT - Time Source: server- IP address: 86.131.208.29
-  Document emailed to C Pratt (chrispratt@gauntsproperty.co.uk) for signature
2022-06-07 - 19:02:05 GMT
-  Email viewed by C Pratt (chrispratt@gauntsproperty.co.uk)
2022-06-08 - 08:18:58 GMT - IP address: 81.143.197.197
-  Document e-signed by C Pratt (chrispratt@gauntsproperty.co.uk)
Signature Date: 2022-06-08 - 08:19:41 GMT - Time Source: server- IP address: 81.143.197.197
-  Document emailed to Lesley Kendrew (lesley.kendrew@bhp.co.uk) for signature
2022-06-08 - 08:19:43 GMT
-  Email viewed by Lesley Kendrew (lesley.kendrew@bhp.co.uk)
2022-06-08 - 08:21:58 GMT - IP address: 85.208.34.190
-  Document e-signed by Lesley Kendrew (lesley.kendrew@bhp.co.uk)
Signature Date: 2022-06-08 - 08:41:11 GMT - Time Source: server- IP address: 81.23.52.242

✔ Agreement completed.

2022-06-08 - 08:41:11 GMT