

Handbell Ringers of Great Britain
Registered Charity Number 298945



Report and Financial Statements
Year ended 31st December 2006

**HANDBELL RINGERS OF GREAT BRITAIN
REGISTERED CHARITY NUMBER 298945**

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National Website

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Principal Bankers

CAF Bank Limited
West Malling
Kent.

**HANDBELL RINGERS OF GREAT BRITAIN
REGISTERED CHARITY NUMBER 298945**

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**HANDBELL RINGERS OF GREAT BRITAIN
REGISTERED CHARITY NUMBER 298945**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2006

Summary

Handbell Ringers of Great Britain (HRGB) is a Registered Charity and an unincorporated Society founded in 1967 and is the only organisation in the United Kingdom dedicated to the promotion of handbell tune ringing.

The Trustees are pleased to report that for the year ending 31st December 2006 the Society remained financially sound, assisted by a financial rebate under the Gift Aid Scheme and prudent control of expenditure.

Structure, Governance and Management

The Charity is governed by a National Executive Committee consisting of four elected officers and representatives elected from each of eight regions. The Executive Committee is responsible for the prudent management of the Society and determination of policy in line with Governmental and Charity law. Day to day administration of the Society is carried out by the elected Officers. All members of the National Executive Committee are Trustees of the Society.

Trustee Induction and Training: An induction programme for new trustees is in place consisting of the provision of the Charity Commission guidance notes on the responsibility of Trustees, a copy of the Society Rules and a copy of the most recent Trustees' report which includes the most recent accounts for the Society. In addition an annual Officers' Meeting provides guidance on Society organisation and the regular Executive Committee Meetings provide updates on aspects of Governmental and Charity law that may affect Society governance and management.

Objectives and Activities

The Society continues to work in line with its Objective: 'To advance, provide and encourage for the public benefit, the art of handbell tune ringing in all its forms.' Conformance with this objective is achieved across the country through workshops, concerts and handbell rallies organised by members for the benefit of members and the general public.

The Society is conscious of the need to cater for handbell ringers of all ability levels and ages. Events have been staged during the year specifically to encourage ringers of all standards to participate and enjoy music making on handbells. These events have included: ringing from numbers for those not familiar with staff notation music, ringing days for Youth members and events for advanced ringers.

More generally, members' needs have been well served throughout the year with the usual range of regional events organised at local level. The annual National Rally was held in Aberystwyth, the first time HRGB has held a major event in Wales. The event catered for all styles of ringing and provided workshops and masterclasses to introduce different aspects of creating musicality in ringing.

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A new event for HRGB for advanced ringers, UK Bronze, proved to be very popular and was the first occasion where a complete concert was rehearsed and performed under one conductor. The event consisted of four intensive days of rehearsal designed not only to produce a concert, but also to show the ringers how musicality could be introduced into a musical performance. It was also an exercise in rehearsal techniques that ringers could take back to their own teams.

Looking to the future, the Society organised its second Officers' Day where all the regional Chairmen, Secretaries and Treasurers were invited to meet with the National Officers to discuss future strategies for the Society.

As part of the furtherance of the Society's objectives, over forty members of HRGB attended the 12th International Handbell Symposium in Brisbane, Australia.

William Hartley Memorial Fund

During 2006, the WHMF continued with its support of new handbell teams across the UK. All the sets of handbells, Belleplates ® and Handchimes were out on loan for the whole of the year.

Finance

The Charity, together with its subsidiary company, HRGB Promotions Ltd, changed its principal bankers during 2006 from Yorkshire Bank PLC to CAF Bank Ltd in order to obtain improved rates of interest and greater flexibility in operating its accounts. CAF Bank Ltd is a subsidiary of the Charities Aid Foundation and operates solely for the benefit of registered charities.

The main source of income of HRGB is from subscriptions which were marginally up over the previous year, together with a tax refund from H.M. Revenue and Customs Gift Aid Scheme.

The group statement of financial activities for the year ending 31st December 2006 shows a net excess of income over expenditure before transfers and revaluation of fixed assets and investments of £19,474. The charity's subsidiary company, HRGB Promotions Limited, made a profit for the year in the sum of £2,174.

The National Rally at Aberystwyth held in April 2006 produced a surplus of £1,751 and the inaugural UK Bronze national event held in October 2006 produced a surplus of £689.

Investments increased in value during the year by £1,938 (11.4%) to £18,974 due to an upturn in the stock market.

There was a significant increase in sales table turnover during the year as members purchased from the new lines of 40th anniversary merchandise.

A significant item of expenditure is the cost of publishing "Reverberations" the charity's six-monthly journal which is an important source of communication with the members. Some of the cost is recovered through suppliers' advertisements published in the magazine.

The William Hartley Memorial Fund continues to provide interest free loans to members and registered teams to enable them to purchase additional bells, refurbish bells etc. The fund's Woodroyd set of bells was overhauled at a cost of £2,798.

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The Liversedge Bell Appeal grew by £634 during the year and stands at £2,904 at year end.

Funds above and beyond those required for the day to day business of the charity are placed in high interest accounts to maximise investment income. Financially, the Trustees consider that the charity is sound.

Reserves Policy

It is considered that the level of reserves held by the charity and its subsidiary company, HRGB Promotions Limited, is reasonable based upon the projections of the level of funding anticipated for attendance at Symposiums in America and Japan over the next four years, together with the anticipated costs associated with the preparation for the UK hosting the International Handbell Symposium in 2012.

The Society has continued its policy of maintaining reserves at a level sufficient to cover the costs associated with the organisation of National Rallies in three consecutive years.

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which 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 1993 and associated legislation. 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.

**HANDBELL RINGERS OF GREAT BRITAIN
REGISTERED CHARITY NUMBER 298945**

Charity Trustees

National Officers

Dr Alan J Hartley – Chairman
Mr John Tipping – Treasurer

Mrs Sandra Winter – Secretary
Mrs Margaret Hartley – Membership Secretary

Executive Committee

Mr John Atkinson	
Mrs Lynda Barclay	Elected 18 March 2006
Mr Neil Campbell	
Mrs Susan Duke	
Mrs Joan Engler	
Mrs Anne Hopley	Elected 10 February 2007
Mrs Judith Kirk	
Mrs Linda McCord	
Mrs Tegwen Manton	Retired 10 March 2007
Mrs Irene Merson	
Mrs Margaret Moss	
Miss Emma Page	
Mr Simon Rennie	Retired 11 February 2006
Mr Keith Rowland	
Mrs Gwen Sampson	
Ms Kate Sawallisch	Elected 11 February 2006 : Retired 10 February 2007
Mr Robert Willis	Elected 24 March 2007
Mrs Lysbeth Wilson	Retired 18 March 2006
Mr Martin Winter	
Mr Michael Wright	Resigned 31 January 2007

Co-opted Members

Mr Vaughan Evans
Mrs Lysbeth Wilson

Mr Gordon Lane

Mr Roger Lazenby

Approved by the trustees on 16th June 2007 and signed on their behalf by:



A.J. Hartley, Chairman

**HANDBELL RINGERS OF GREAT BRITAIN
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**GROUP STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2006**

Unrestricted Funds	Restricted Funds		Total Group	<i>Total Group</i>
All	William Hartley Memorial Fund	Liversedge Bell Appeal	2006	2005
£	£	£	£	£

INCOMING RESOURCES

Incoming Resources from generated funds

Donations	1,477	1,754	536	3,767	5,393
Legacies	1,000			1,000	
Membership subscriptions	25,705			25,705	25,564
Team Registrations	84			84	152
Gift Aid Taxation	2,759			2,759	2,777
Total Voluntary Income	31,025	1,754	536	33,315	33,886

Ring at Royal Northern					32,032
National Rally 2006	26,221			26,221	
National Rally 2007	5,498			5,498	
National Residential Ringing Week					26,036
UK Bronze	19,410			19,410	
Rallies & Events	14,679			14,679	12,024
Festivals	1,248			1,248	1,349
International Symposium 2006	13,972			13,972	6,509
International Symposium 2008	400			400	
Crescendo Scheme		209		209	248
Advertising	1,449			1,449	1,191
Total Activities for Generating Funds	82,877	209		83,086	79,389

Bank Interest	588	43		631	479
Other Interest	4,326	772	98	5,196	4,965
Total Investment Income	4,914	815	98	5,827	5,444

Incoming Resources from Charitable Activities

Sales Income	8,590			8,590	5,195
Total	8,590			8,590	5,195

Other Incoming Resources

Miscellaneous	37			37	221
Total	37			37	221

Total Incoming Resources	127,443	2,778	634	130,855	124,135
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**HANDBELL RINGERS OF GREAT BRITAIN
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**GROUP STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2006**

	Unrestricted Funds	Restricted Funds		Total Group	<i>Total Group</i>
Note no	All	William Hartley Memorial Fund	Liversedge Bell Appeal	2006	2005
	£	£	£	£	£
<u>RESOURCES EXPENDED</u>					
<u>Cost of Generating Funds</u>					
Cost of Goods Sold	5,505			5,505	3,408
Stock write down	425			425	2,956
Total Fundraising Trading:					
Cost of goods sold and other costs	5,930			5,930	6,364
<u>Charitable Activities</u>					
National Rally 2006	24,470			24,470	
National Rally 2007	746			746	3,490
Ring at Royal Northern					37,414
International Symposium 2006	15,260			15,260	7,386
International Symposium 2012	1,036			1,036	
National Residential Ringing Week					28,377
UK Bronze	18,721			18,721	
Rallies & Events	10,638			10,638	11,177
Ringing Roadshow					798
Festivals	1,272			1,272	1,183
Crescendo Scheme		131		131	51
Bells to Go					97
Reverberations	10,586			10,586	10,686
Regional Newsletters	5,067			5,067	5,481
Publications	66			66	
Competition prizes	150			150	
Year Books	216			216	236
Bell Repairs		2,798		2,798	1,555
Insurance	204	633		837	848
Depreciation	640			640	930
Society Membership fees	344			344	336
Rent	124			124	
General Administration (stationery, postage etc)	6,230	78		6,308	8,468
Miscellaneous	706			706	189
Total for Charitable Activities	96,476	3,640		100,116	118,702
<u>Governance Costs</u>					
General	4,599			4,599	4,888
Rent	136			136	187
Accounting fees	600			600	550
Total	5,335			5,335	5,625
Total Resources expended	107,741	3,640		111,381	130,691

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**GROUP STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2006**

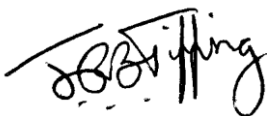
	Unrestricted Funds	Restricted Funds		Total Group	<i>Total Group</i>
Note no	All	William Hartley Memorial Fund	Liversedge Bell Appeal	2006	2005
	£	£	£	£	£
Net incoming resources before transfers	19,702	(862)	634	19,474	(6,556)
Gross Transfers between funds					1,830
Net incoming resources before other recognised gains and losses	19,702	(862)	634	19,474	(4,726)
Gains and losses on revaluation of fixed assets	5 97	1,250		1,347	1,269
Gains and losses on revaluations and disposal of investment assets	8 1,938			1,938	1,898
Net movement in funds	21,737	388	634	22,759	(1,559)
Total funds brought forward	127,869	56,919	2,270	187,058	195,251
Prior year adjustments					(6,634)
Total funds carried forward	9 149,606	57,307	2,904	209,817	187,058

**HANDBELL RINGERS OF GREAT BRITAIN
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BALANCE SHEET AS AT 31ST DECEMBER 2006

		Group	Group	Charity	Charity
		2006	2005	2006	2005
	Note no	£	£	£	£
Tangible Fixed Assets	5	48,342	47,635	48,342	47,393
Investments	8	18,974	17,036	18,974	17,036
Total Fixed Assets		67,316	64,671	67,316	64,429
Current Assets					
Stock		12,437	8,197	12,437	8,198
Loans		7,475	9,250	7,475	9,250
Debtors & Prepayments	6	1,961	2,294	1,961	2,294
Bank & COIF Accounts & Cash		132,415	118,893	107,536	97,083
Total Current Assets		154,288	138,634	129,409	116,825
Current Liabilities					
Creditors (Amounts falling due within one year)	7	(11,787)	(16,247)	(10,563)	(15,676)
Total Current Liabilities		(11,787)	(16,247)	(10,563)	(15,676)
Net Current Assets		142,501	122,387	118,846	101,149
Total Assets		209,817	187,058	186,162	165,578
Funds:					
Unrestricted					
General		147,993	126,761	124,338	105,281
Designated:					
Shea Bells		1,541	1,036	1,541	1,036
Bells to Go		72	72	72	72
		149,606	127,869	125,951	106,389
Restricted					
William Hartley Memorial Fund		57,307	56,919	57,307	56,919
Liversedge Bell Appeal		2,904	2,270	2,904	2,270
		60,211	59,189	60,211	59,189
TOTAL FUNDS	9	209,817	187,058	186,162	165,578

Approved by the trustees on 16th June 2007 and signed on their behalf by:



John G.B. Tipping
Chartered Certified Accountant
National Treasurer

**HANDBELL RINGERS OF GREAT BRITAIN
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**Notes forming part of the financial statements for the year ended 31
December 2006**

1. **Principal Accounting Policies**

(a) **Basis of Preparation**

The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and certain other fixed assets at recoverable amount and in accordance with the "Charities (Accounts and Reports) Regulations 2005" and the "Financial Reporting Standard for Smaller Entities" (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

(b) **Incoming resources**

Investment income and gift aid tax reclaimed are accounted for in the period in which the charity is entitled to receipt. Other income is accounted in the period for which it is due.

(c) **Resources expended**

Expenditure is included on an accruals basis.

(d) **Tangible fixed assets and depreciation**

The Trustees reviewed and revised the Charity's capitalisation policy with effect from 1st January 2006. The principal change is to depreciate office equipment, which mainly comprises computers, over 3 years rather than 4 years in order to recognise the faster rate of obsolescence in such technology. Any catch up depreciation has been charged to the Statement of Financial Activities rather than a Prior Year Adjustment as the amount involved is immaterial. Assets with a cost (or donated value) of £500 or more are capitalised.

Musical handbells and similar assets such as handchimes and Belleplates® are valued at recoverable amount at the balance sheet date. Such valuation is carried out by the Officers of the relevant region or National Officers who have the necessary expertise to determine such valuations. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

All other assets are recorded at historical cost less depreciation on a straight line basis so as to write off the assets over their expected useful lives. The principal rates are: Office Equipment - 3 years, Plant and Machinery - 4 years.

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(e) **Fixed asset investments**

Investments are included at market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(f) **Fund accounting**

Details of the nature and purpose of each fund is set out in note 3.

(g) **Stock**

Stock consists of goods for resale and is valued at the lower of cost and net realisable value.

2. **Trustee information**

Trustees received no remuneration (2005 - £Nil). Expenses of £4,255 were reimbursed to 22 trustees covering travelling, telephone and similar costs. (2005 - £4,516, 21 trustees). The charity did not employ any staff during 2006 (2005 – Nil).

3. **Funds**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds have been created for the following purposes:

Shea Bells

The Shea Bells are used by the South West region and the purpose of this fund is for the maintenance of these bells

Bells to Go

The South East Region runs a mobile workshop providing tailor made workshops for HRGB members and non-members on topics of their choice. The workshop is free to member teams and the fund has been set up to cover principally the costs of workshop materials and resources.

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Restricted funds comprise of funds raised for and their use restricted to a specific purpose or donations subject to imposed donor conditions.

William Hartley Memorial Fund (WHMF)

This fund exists principally to provide teams registered with the society with interest free loans for the purpose of renovating or augmenting their handbells, handchimes and Belleplates ® and to maintain and repair as necessary the handbells etc which are held by the WHMF.

Liversedge Bell Appeal

The North East region has been donated a set of handbells that were used by the Albert ringers from Liversedge who were at the forefront of tune ringing in the early 20th century. This fund will be used to restore some or all of the handbells to their former glory.

4. **Consolidation**

The Charity Balance Sheet comprises the national society and its 8 branches. The Group Balance Sheet and Group Statement of Financial Activities comprise the national society, its 8 branches and HRGB Promotions Limited. HRGB Promotions Limited is a company limited by guarantee, registered in England (company number 2128737) and a registered charity (number 800808). Its objects are to promote, encourage and educate the general public in the ancient art of handbell tune ringing. The company is controlled by its 4 Directors who by virtue of its Articles of Association are the 4 Officers of Handbell Ringers of Great Britain. Accordingly the company is deemed to be a subsidiary of the society within the context of Financial Reporting Standard number 2 "Accounting for Subsidiary Undertakings" and its results have been consolidated in to the charity's accounts. The company's accounts for 2006 were prepared under SORP 2005.

Summary results of HRGB Promotions Limited for the year ended 31 December:

	2006	2005
	£	£
Turnover	20,786	39,883
Less: outgoing resources	(18,612)	(51,534)
Net incoming resources	<u>2,174</u>	<u>(11,651)</u>

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5. Tangible Fixed Assets (Group)

<u>All figures £'s</u>	William Hartley Memorial Fund Handbells Chimes Etc	Other Handbells Chimes, Cases Etc	Office Equipment	Plant and Machinery	Total	2005
Book value 1/1/2006	29,565	16,888	691	491	47,635	39,570
Additions	-	-	-	-	-	7,726
Depreciation	-	-	(458)	(182)	(640)	(930)
Increase(Decrease) in valuation	1,250	406	-	(309)	1,347	1,269
Book value 31/12/2006	30,815	17,294	233	-	48,342	47,635

Tangible Fixed Assets (Charity)

<u>All figures £'s</u>	William Hartley Memorial Fund Handbells Chimes Etc	Other Handbells Chimes, Cases Etc	Office Equipment	Plant and Machinery	Total	2005
Book value 1/1/2006	29,565	16,888	449	491	47,393	39,199
Additions	-	-	-	-	-	7,470
Depreciation	-	-	(216)	(182)	(398)	(545)
Increase(Decrease) in valuation	1,250	406	-	(309)	1,347	1,269
Book value 31/12/2006	30,815	17,294	233	-	48,342	47,393

**HANDBELL RINGERS OF GREAT BRITAIN
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6. Debtors and Prepayments

	Group 2006 £	<i>Group</i> 2005 £	Charity 2006 £	<i>Charity</i> 2005 £
Trade Debtors	171	468	171	468
Other Debtors	152	83	152	83
Prepayments and Accrued income	1,638	1,743	1,638	1,743
Total	1,961	2,294	1,961	2,294

7. Creditors (amounts falling due within one year)

	Group 2006 £	<i>Group</i> 2005 £	Charity 2006 £	<i>Charity</i> 2005 £
Loans and Overdrafts	2,000	3,000	2,000	3,000
Trade Creditors	1,364	712	764	712
Other Creditors	854	903	230	882
Accruals and Deferred income	7,569	11,632	7,569	11,082
Total	11,787	16,247	10,563	15,676

8. Investments

	Group 2006 £	<i>Group</i> 2005 £	Charity 2006 £	<i>Charity</i> 2005 £
Market value as at 1 st January 2006	17,036	15,138	17,036	15,138
Gain during year	1,938	1,898	1,938	1,898
Market value as at 31 st December 2006	18,974	17,036	18,974	17,036

**HANDBELL RINGERS OF GREAT BRITAIN
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9. **Summary of funds**

Movement of funds (Group)

Fund name	Balances brought forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	Balances Carried Forward £
Unrestricted Funds (including designated funds)	127,869	127,443	(107,741)	-	2,035	149,606
Restricted Funds						
William Hartley Memorial	56,919	2,778	(3,640)	-	1,250	57,307
Liversedge Bell Appeal	2,270	634	-	-	-	2,904
Total	187,058	130,855	(111,381)	-	3,285	209,817

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9. **Summary of funds (continued)**

Analysis of unrestricted funds by national society, branches and subsidiary as at 31st December 2006

	2006	2005
	£	£
National Society	74,442	60,252
South East	6,927	7,268
South West	21,906	20,234
North East	1,413	1,404
North West	3,925	3,405
East Midlands	1,146	1,176
West Midlands	7,981	5,753
East Anglian	4,687	3,383
Scottish	3,524	3,513
Total Charity	125,951	106,388
HRGB Promotions Ltd	23,655	21,481
Total Group	149,606	127,869

Within the Unrestricted fund balances above are the following designated funds:

<u>Branch</u>	<u>Designation</u>	<u>Amount</u> <u>2006</u>	<u>Amount</u> <u>2005</u>
		£	£
South East	Bells to Go	72	72
South West	Shea Bells	1,541	1,036
Total		1,613	1,108

An explanation of these funds is given at note 3.

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10. **Accounting Fees**

Group 2006 £	Group 2005 £	Charity 2006 £	Charity 2005 £
600	550	0	0

These fees relate to work carried out by independent accountants in preparing the accounts of HRGB Promotions Limited.

11. **Related party transactions**

Payments of £290 (2005 - £362) were made to Mrs S. Winter (including Aardvark Music, being a company under her control) in respect of royalties and the supply of music to the charity during the year. Mrs S. Winter is a Trustee and National Secretary of the charity. These costs have been charged against the relevant activities to which they relate.

Payments of £1,387 (2005 - £Nil) were made by HRGB Promotions Limited to Dr A. Hartley, as a contribution towards the travel and related attendance costs of the 12th International Handbell Symposium in Brisbane, Australia. Dr A Hartley is a Trustee and National Chairman of the charity.

A loan of £3,000 was made to the charity during 2005 by Mrs G. Sampson, a Trustee, to facilitate the purchase of a set of handbells for use by the West Midlands branch. The amount outstanding on the loan and due to Mrs G. Sampson as at 31st December 2006 was £2,000 and this amount is included in the Loans and Overdrafts figure in note 7.

A competition prize of £50 was paid to Mr V. Evans who served as a Trustee for part of the year.

12. **Capital commitments**

At 31st December 2006 there were no capital commitments.

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13. **Support costs**

SORP 2005 requires support costs such as administration, postage, telephone, depreciation etc to be allocated to the relevant activity cost category they support. The Trustees do not consider it cost beneficial to set up systems to allocate such costs and accordingly have shown such support costs separately under charitable activities.

14. **Governance costs**

These costs are associated with the governance arrangements of the charity which relate to its general running and statutory obligations. These include the costs of holding trustees' meetings.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HANDBELL RINGERS OF GREAT BRITAIN

I report on the accounts of the Charity for the year ended 31st December 2006, which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. The Charity consists of nine autonomous branches spread throughout the country and consolidates the results of its subsidiary company HRGB Promotions Limited (Company number 2128737 – Registered charity number 800808). Each branch prepares its own accounts and eight of these have been independently examined by persons other than myself. The national branch has been examined by me. HRGB Promotions Limited accounts have been prepared by a firm of Chartered Accountants. I have reviewed all the Independent Examination reports of the branches and the accountant's report of HRGB Promotions Limited and confirm that none of the reports is qualified. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



T.P. Geeson
18th June 2007

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