



British School of Archaeology in Iraq (Gertrude Bell Memorial)

Review Visit Report

27 March 2007

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This report was compiled on the basis of information provided to Commission staff before, during and after the visit to the charity on the date shown. Whilst the Commission has taken care to ensure the accuracy of the report and that it adequately reflects the charity’s activities, we cannot guarantee the accuracy of the information received upon which this report is based.

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1. Introduction

This report has been prepared by the Charity Commission ('the Commission') following a Review Visit to the British School of Archaeology in Iraq (Gertrude Bell Memorial) on 27 March 2007.

The Review Visit was conducted by the following Commission staff: Tony Pino and Alex Uden, with Chandima Kulasinghe observing.

The Charity was represented by: Professor Roger Matthews (Chairman), Mr Iain Cheyne (Honorary Treasurer), and Mrs Joan MacIver (Secretary).

A Review Visit is one of the primary methods that the Commission uses to engage in dialogue with the charitable sector. The purpose is to:

- Ensure compliance with the legal framework within which the charity operates;
- Identify evidence of good practices already in place and advise on areas for improvement;
- Learn about how charities in different parts of the charitable sector operate, and what issues are currently influencing or concerning them.

A Review Visit cannot cover every aspect of a charity. It is instead based around agreed objectives, which relate either to particular issues arising from our analysis of background information on the charity, or to specific projects/interests of the Commission.

For this reason, a Review Visit should not be regarded as an audit or an inspection; nor does it provide an accreditation. Nor is the report intended to be a full record of all the issues or of the information considered or discussed.

The Commission aims to be a proportionate regulator: the report only addresses those matters which the Commission identifies as being of genuine regulatory concern or of significant regulatory interest.

In addition to any sources of information signposted in the report, we would encourage charities to take advantage of the wide range of advice and guidance available to the charitable sector from the Commission and other bodies. In particular, we would recommend the following sources of information:

- The Commission's guidance¹ [*CC3 The Essential Trustee: what you need to know*](#);
- [*CC60 Hallmarks of an Effective Charity*](#);
- [*CC30 Finding New Trustees - What charities need to know*](#);
- Guidance from The National Hub of Expertise in Governance: [*Good Governance: a Code for the Voluntary and Community Sector*](#)²;
- Guidance from the UK Workforce Hub: [*The National Occupational Standards for trustees and management committee members*](#)³;
- Guidance from [*HM Revenue & Customs Charities*](#)⁴

All of these publications signpost to further sources of information.

¹ All our guidance and publications are available on our website www.charitycommission.gov.uk.

² Published by the NCVO on behalf of the Hub and available on the Governance Hub website www.governancehub.org.uk.

³ Published by the NCVO Publications on behalf of the Hub and available on the UK Workforce Hub website <http://www.ukworkforcehub.org.uk/DisplayPage.asp?pageid=8702>.

⁴ HM Revenue & Customs Charities website <http://www.hmrc.gov.uk/charities/index.htm>.

As far as it is compatible with the Commission's regulatory role, the Commission intends Review Visits to be based on co-operation between the charity and the Commission. We will seek to agree Recommendations with the charity and try to ensure that any deadlines for action are reasonable. The Commission can provide further guidance if the trustees require it.

Following changes to the format of the Review Visit programme, many of our visits, as well as continuing to aim at benefiting the individual charities concerned, are also part of wider projects which may lead to the publication of topical or sector reports. In the case of this Review Visit, we are collating information in order to undertake an analysis of those charities which work overseas, either fully or as a part of their charitable activities. This may include making grants overseas. The Commission's current guidance on [Charities Working Internationally](http://www.charitycommission.gov.uk/supportingcharities/cwi.asp) can be found at: www.charitycommission.gov.uk/supportingcharities/cwi.asp

2. Charity Profile

2.1 Charity Details

Charity Name:	British School of Archaeology in Iraq (Gertrude Bell Memorial)
Registration Number:	219948
Governing document:	Regulations adopted on 14 January 1932 as amended on 6 December 2001.
Objects:	To encourage, support and undertake the study of and research relating to the archaeology of Iraq and the neighbouring countries, including excavation.

2.2 Management & other structures:

Those responsible for the management and administration of the charity are the members of its Council. The members of the Council are also the charity trustees for the purpose of section 97(1) of the Charities Act 1993 and are referred to as 'trustees' throughout this report.

The Council when complete comprises 14 persons being the President of the School ex-officio, the Honorary Treasurer and 12 other members elected at the AGM.

2.3 Background information (From charity sources):

The British School of Archaeology in Iraq (BSAI) was established in 1932, as a memorial to the life and work of Gertrude Bell, to promote, support and undertake research in Iraq and neighbouring countries. The charity currently has about 700 subscribing members.

BSAI's academic coverage includes archaeology, history, anthropology, geography, language and other related domains from the earliest times until the present. It is currently devoting its resources to assisting in the rebuilding of Iraq's heritage.

There are four main areas of activity: an ongoing programme of publishing papers for all current projects; funding of field projects, particularly in Syria but also in Bahrain and Kuwait; a separate appeal (target of £500,000) for helping Iraqi museum and university staff with scholarships, fellowships and material resources; and outreach through workshops and day schools in the UK. No work was been undertaken in Iraq itself since 1990 except for:

- Sponsored a BSAI Senior Research Fellow - on assignment to the Coalition Provisional Authority under FCO remit with Ms Sarah Collins of the British Museum.

Initially based in Baghdad and then Babylon. (June-Aug 2003).

- Sponsored the Keeper of Islamic Material at the Burrell Collection Glasgow, to give two week course at the Iraq Museum: 'Recent Developments in Museum Studies' (April 2004).

The charity makes grants to support research on the archaeology, history and languages of Iraq and neighbouring countries, including Syria and the Gulf. It also publishes an academic journal, 'IRAQ', and the results of excavations, as well as a bi-annual newsletter. The School also organizes a number of lectures, study days and other events, which usually take place at its London offices.

The charity has traditionally been funded by a grant from the British Academy.⁵ This was £59,000 for 2006-07. The charity also receives an income from private sources and its own endowment. However, the charity was notified in November 2006 that its 2007-08 grant will be £30,000, with a similar allocation likely in 2008-09. These funds are to ensure that existing BSAI research work is brought to completion and publication, and to assist with a 'professional winding-up' of other activities. Thereafter, funding from the British Academy for the BSAI will cease.

The charity has a separate endowment fund, which, together with income from other sources such as subscriptions, would enable it to continue to some extent without British Academy funding.

In the year ended 31 March 2006, the charity's income was £141,385 and its expenditure was £106,387.

⁵ The British Academy for the Promotion of Historical Philosophical and Philological Studies, registered charity 233176.

3. Objective A – To identify good practice and innovation in operation at the charity

The charity is relatively small and has proportionate governance arrangements.

The general impression, reinforced at the visit, was of a charity that already had a number of the characteristics of an effective charity. Evidence of this includes the following – the list is not intended to be exhaustive:

- A revision of the Regulations in 2001 to modernise trusteeship provisions.
- The report and accounts provide the reader with a good understanding of the activities of the charity.
- The charity's Regulations and Annual Report are available on its website.
- The charity has moved into new disciplines to help secure funding and widen its appeal
- The Trustees are undertaking a strategic review of the charity's future operations in the light of the loss of funding from the British Academy.
- The Trustees have taken professional advice on the valuation of its residual rights to Agatha Christie's A Pocketful of Rye.
- The charity maximises its efficiency through collaboration with other institutions.

4. Objective B – To explore issues affecting a charity working internationally

Point of interest for the Commission:

The charity does not itself run the overseas projects: these are conducted by academic institutions from the UK or Commonwealth.

Less than 15-20% of the charity's funds are applied for overseas activities.

Projects involve a range of partners. These include US & Commonwealth funders and academics, and local partners, such as the Ministry of Antiquities and academic institutions in Syria.

BSAI currently employs no staff overseas. Up to 1990 the charity employed three ex-pat staff and 2 local staff in Iraq at its premises. The lease on the school and a small house were subsequently given up (the latter in 2006). The charity's library was transferred to the safekeeping of the British Embassy in Baghdad.

BSAI ensures that particular programme requirements are met – it offers this as a support service to field project teams. Projects funded by the charity must submit interim reports and produce academic papers for publication. The charity will refuse further funding until publication deadlines are met.

All publications papers are peer-reviewed to ensure high standards. In addition, the publications receive academic critical reviews in the normal way. The charity's publications are used as teaching and research materials – the charity receives informal feedback from users about the quality and utility of the materials. Another measure of the quality of the charity's work is the growing list of worldwide subscribers to its journals.

Little expenditure is currently made overseas. Two exceptions are:

- Small payments to cover the expenses of the Iraqi scholars who have to go to Amman to obtain their UK visas for educational visits to the UK. The payment goes to the Council for British Research in the Levant in Amman, an institution that is also sponsored by the British Academy.

- The payment for English language tuition at the Iraq Museum for a tutor for one year. This may resume if the security situation permits.

Otherwise, funds are paid in the UK to other bodies (eg, the universities which sponsor and run the projects) who then apply them overseas. Iraqi academics supported by the Appeal Fund are reimbursed in the UK.

The charity requests full accounts within 6 months of the completion of a project.

The charity has not been the victim of financial abuse.

Projects are usually regulated by the country's Ministry of Culture with the Foreign and Interior Ministries having an interest. In practical terms, in Syria for example, regulation is exercised by the Department of Antiquities (DoA), part of the Ministry of Culture. This is an entirely reasonable regime aimed at protecting the country's archaeological heritage. In Syria, the local DoA representative is paid for by the project and acts as an adviser and an interface with the public authorities. The projects find this a useful arrangement.

The charity generally finds the regulatory environment overseas helpful. There have been no issues with local security forces. The projects' relationships are with the local police who need to be kept informed.

Overseas projects are undertaken within a British university environment. All universities have risk systems which include reputational, health and safety and terrorism factors. Reputational risk is also managed through the peer-reviews mentioned above.

The charity generally considered the Commission's guidance useful, including that on Charities Working Internationally.

5. Objective C – To review key aspects relating to the charity’s governance

5.1 Action points

Legal Requirement 1: *The trustees must regularise the position on trustee payments*

During our discussion with the charity’s representatives it emerged that there have been some members of the Council who have worked on projects which have been supported financially by the charity. This appears to constitute a trustee benefit which is not authorised by the Regulations. The Commission cannot authorise retrospectively any payments that have been made, but it is open to the trustees to apply to the Commission for authority to change the Regulations to permit such benefits in future. Alternatively, the charity must refrain from supporting projects in which its trustees have a pecuniary interest. It should be noted that a trustee benefit can also arise where the benefit is to a spouse or dependent of a trustee. Further information can be found in our guidance *CC11 - Payment of Charity Trustees*⁶.

We understand that the conflicts of interest implicit in these situations have been managed. The trustees may find interesting the Commission’s guidance on conflicts of interest, available from its website.⁷

Recommendation 1: *The trustees should consider revising the charity’s objects*

There are two reasons why we would recommend that the trustees consider revising the objects:

1. It is not clear that they reflect the full range of the charity’s current or planned

⁶ Available from our website at: <http://www.charitycommission.gov.uk/Library/publications/pdfs/cc11text.pdf>

The application pack referred to in paragraph 11 of the CC11 will be sent separately.

⁷ *A Guide To Conflicts of Interest For Charity Trustees* available from: <http://www.charitycommission.gov.uk/supportingcharities/conflicts.asp>

activities. For example, the objects are concerned with the study of and research relating to the archaeology of Iraq and the neighbouring countries. More recent activities of the charity have related to a study of language in the region and support for a seminar on Christianity in Iraq.⁸ It is doubtful that either subject is strictly speaking part of an archaeological discipline. However, it is natural for the work of a charity to evolve; the only issue is that the objects of the charity must be widened as necessary to permit other areas of study and research.

It is clear, from our discussion with the charity’s representatives, that the charity is considering what its future priority activities should be in the light of the changes to its funding. This would seem to be an opportune time to review the objects to give the charity the flexibility it needs.

2. Modern drafting practice requires a clear distinction between objects and the powers available to the charity in fulfilling those objects.⁹

For example, the essence of the charity’s objects is contained in clause 2(1) of the Regulations: *“To encourage, support and undertake the study of and research relating to the archaeology of Iraq and the neighbouring countries, including excavation”*

Most of what follows in clause 2 is the means by which the object in 2(1) may be

⁸ This wider range of disciplines is reflected in the information presented on the BSAI’s webpages, as reproduced in the second paragraph of section 2.3 above.

⁹ As BSAI is already on the Register of Charities, and the Commission can infer a charitable purpose from its objects and activities, the current wording of the objects does not present a threat to the charity’s charitable status. Our comments here relate to suggested good practice rather than a legal requirement.

attained. It is doubtful that most or any of the subsequent sub-clauses 2(2) to 2(6) could stand alone as charitable objects. For example it is not itself a charitable purpose: *“to co-operate freely with other archaeological organisations carrying on work in Iraq and the neighbouring countries”*. Any institution or person could do this without necessarily serving a charitable object. However, the activity becomes acceptable for a charity to undertake where it is clearly in furtherance of a charitable object to advance for the public benefit the study of and research relating to archaeology... etc.

There is a risk, where objects and powers are not separated, that the powers can be seen as permitting activities for their own sake rather than as ancillary to another purpose. Also, with the focus on demonstrating public benefit required under the Charities Act 2006, there are advantages for charities in having unambiguous charitable objects.

In the light of the foregoing comments we would suggest that the trustees consider taking this opportunity to revise clause 2 on the following lines:¹⁰

“§2. The purpose for which the School is established is to advance public education relating to Iraq and the neighbouring countries, particularly in the fields of archaeology, history, anthropology, geography, and language.

§3. The School has the following powers in order to further its purpose (but not for any other purpose):

(a) to encourage, support and undertake the study of and research relating to Iraq and the neighbouring countries, including excavation;

(b) to afford to British students by means of scholarships, travelling fellowships, or other facilities, opportunities for the study of

archaeology and other subjects relating to Iraq and the neighbouring countries;

(c) to publish from time to time a journal devoted to the activities of the School and to studies and research relating to Iraq and the neighbouring countries;

(d) to publish or support the publication of books or other materials

(e) to organise lectures, workshops, seminars, day schools and other educational events;

(f) to sell, gift or loan any artefacts or archival material forming part of the general property of the School, and which in the opinion of the Council are of educational importance, to an institution or institutions so as to:

- 1. secure that the artefacts in question are accessible to the public or for the purposes of study for the public benefit; or*
- 2. promote collaborative studies and research relating to Iraq and the neighbouring countries for the public benefit;¹¹*

and upon such terms as the Council thinks appropriate to ensure the furtherance of its charitable purpose;

(g) to co-operate freely with other archaeological or other academic organisations carrying on work in Iraq and the neighbouring countries;

(h) to do all such other lawful things as are necessary for the achievement of the School’s purpose.

The remaining clauses of the Regulations would need to be re-numbered accordingly.

Recommendation 2: *The trustees should consider reviewing the Regulations in the light of new challenge and needs.*

We generally recommend to all charities that they review periodically their governing documents to ensure that they reflect current and planned practice and

¹⁰ The range of academic fields in proposed new clause 2 is illustrative only, is not exclusive and can specify other disciplines as necessary. Similarly, additional powers can be added as required to proposed new clause 3.

¹¹ This power deals with the matters currently contained in sub-clauses 2A (4) and 2B, which are important safeguards but which are not as concise as they could be.

provide a flexible governance and administrative framework. BSAI does review its Regulations and has made significant changes to them in the recent past to modernise the trusteeship provisions.

In the light of the challenges facing the charity and given the changes suggested above, this might be a good opportunity to revisit the Regulations generally. There were three possible issues for a future review of the Regulations that emerged from our discussion; all relate to the trusteeship provisions:

1. *The position of the President as an ex-officio member of the Council.*

Such an office would usually be more akin to a patron of the charity without trustee responsibilities. However, this is a matter entirely for the charity to decide. It can be helpful, where there is a patron, for his/her role to be set out in a role description.

2. *The inclusion of co-opted trustees*

It might be useful to be able to bring onto the Council trustees with particular skills who are not necessarily members of the charity. The trustees may wish to consider including a power permitting them to appoint a defined number of co-opted trustees. This could be within or in addition to the maximum number of 14 currently permitted.

3. *Clarification of whether the Honorary Treasurer needs to be a member of the charity*

As presently worded, there is no requirement that the Honorary Treasurer be drawn from the membership. For the avoidance of potential disputes, this could be stated expressly in the Regulations, one way or the other.

Recommendation 3: *The trustees should consider introducing a trustee eligibility check*

Under section 72 of the Charities Act 1993 certain people are disqualified from becoming trustees, including anyone:

- who has been convicted of an offence involving deception or dishonesty, unless the conviction is spent;
- who is an undischarged bankrupt;
- who has previously been removed from trusteeship of a charity by the Court or the Commissioners for misconduct or mismanagement;
- who is under a disqualification order under the Company Directors Disqualification Act 1986.

A simple way of reducing the risk to the individual and the charity would be to require the trustees to sign a declaration that they are not disqualified from acting as charity trustees.¹²

Recommendation 4: *The trustees should consider formalising a trustee skills audit*

The trustees already consider informally the skills that they would like to see on the Council. We recommend that this be done in a more structured way through a skills audit¹³. This can also be used to inform the membership's decision when voting for Council members

5.2. For reference

1. The charity has some difficulty in finding enough people to serve as trustees for at least one term as trustee. In addition to the recommendations already made, the trustees may wish to consider the range of information available on trustee recruitment and succession planning. Two sources of such information are the Commission's and the NCVO's websites. These include:

- The NCVO's range of guidance on Trustees and governance, which can be found at:

¹² A sample declaration form can be found on the Commission's website at <http://www.charitycommission.gov.uk/library/supporitingcharities/pdfs/sampledeccc30.pdf>

¹³ A sample skills audit is available from the NCVO's website at: <http://www.ncvo-vol.org.uk/askncvo/index.asp?id=712>

<http://www.ncvo-vol.org.uk/askncvo/TrusteeGovernance/>

- The Commission's research report *RS1 – Trustee Recruitment, Selection and Induction* available respectively at:

<http://www.charitycommission.gov.uk/Library/publications/pdfs/report1text.pdf>

<http://www.charitycommission.gov.uk/publications/annexs.asp>

The latter signposts to other available resources, and includes an extensive bibliography.

2. The charity's representatives mentioned that they had been considering the possibility of converting the charity into a Charitable Incorporated Organisation (CIO). Further information on CIOs is attached as the annex to this report.

3. The charity's representatives requested the Commission's view on the nature of the funds established by Gertrude Bell's Will proved on 15 December 1926 and Sir Thomas Hugh Bell's Will proved on 29 September 1931. Trusteeship of the funds was transferred from the British Museum to the trustees of the BSAI by Deed of Appointment dated 14 December 2006. The Commission had advised on the transfer.¹⁴

The uses of both funds are restricted by the terms of the Will to the application of the income only. Therefore, the capital represents permanent endowment and must be preserved to generate future income.

It should be noted that the purposes of these funds are restricted to supporting the archaeological work of BSAI and could not be used for the wider purposes proposed for the revised clause 2 of the Regulations. However, it is possible under the Charities Act 1993 for the trustees to alter the trusts by resolution where the respective incomes of the funds were less than £5000 in the last financial year. Further guidance can be found in our leaflet CC44 - *Small Charities: Transfer of Property, Alteration of Trusts*,

*Expenditure of Capital*¹⁵. If the income of one or other of the respective funds exceeded £5,000 in the previous year, section 41 of the Charities Act 2006¹⁶ increases the income ceiling to £10,000. It is expected that this part of the Act will come into force in early 2008.

Similar provisions exist in the 1993 and 2006 Acts permitting the removal of the restriction on capital expenditure. The current position is covered in CC44. The relevant part of the 2006 Act (section 43) is also expected to come into force in early 2008.

¹⁵ Available at:

<http://www.charitycommission.gov.uk/Library/publications/pdfs/cc44text.pdf>

A model form of resolution can be found at:

<http://www.charitycommission.gov.uk/supportingcharities/sculist.asp#1a>

¹⁶ Available from the website of the Office of Public Sector Information at:

http://www.opsi.gov.uk/acts/acts2006/ukpga_2006_0050_en.pdf

¹⁴ Case number 560447

Annex – Charitable Incorporated Organisations

The Charities Act 2006 introduces a new legal form of incorporation which is designed specifically for charities, the Charitable Incorporated Organisation (CIO). The expected implementation date is early 2008. At present charities can be set up with a corporate structure but this means that they normally fall within the requirements of company law as well as charity law. In particular, they have to register both with the Charity Commission and with Registrar of Companies at Companies House and provide accounts and returns to both. As the framework of company law was designed primarily for commercial organisations this may mean that it is not always suitable for charities. The CIO will combine the advantages of a corporate structure such as the reduced risk of personal liability for trustees without the burden of dual regulation.

Advantages

The CIO form to have the following advantages for those charities which choose to have a corporate structure:

- A single registration – a charitable company has to register with the Registrar of Companies at Companies House and the Commission. The CIO will only need to register with us.
- Less onerous requirements for preparing accounts - the general regime in the Charities Act 1993 will apply, so small CIOs will be able to prepare receipts and payments accounts, whilst larger charities will prepare accruals accounts.
- Less onerous reporting requirements - CIOs will only prepare an annual report under the 1993 Act. Under company law, companies have to prepare a directors' report as well.
- One annual return - charitable companies have to prepare an annual return under company law and (normally) a separate return under charity law.
- Less onerous filing requirements – CIOs will only have to send accounts, reports and returns to us. Charitable companies have to send these to us and the Registrar of Companies.
- Less onerous requirements relating to the reporting of constitutional and governance changes - CIOs will be subject to a less extensive range of reporting requirements than charitable companies and will only have to report to us.
- Lower costs for charities - we make no charges for registration and filing of information.
- Simpler constitutional form – we will produce model forms of constitution which will include fewer fixed governance provisions than is the case with companies.
- More straightforward arrangements for merger and reconstruction – the Charities Act 2006 contains a number of provisions designed to facilitate merger and reconstruction which are not available to charitable companies.
- An enforcement regime which does not penalise the charity for the conduct of its directors - the corporate penalties of company law are considered inappropriate in the case of a body where the interests of the members are administrative rather than financial.
- Codified duties for directors and members which reflect the charitable nature of the CIO.
- EC company law directives - will not apply to CIOs.

As well as new organisations being able to register as CIOs, the Charities Act 2006 contains provisions to enable charitable companies and charitable industrial and provident societies to convert to CIOs. Charities wanting an unincorporated form will, as now, be able to set up trusts or unincorporated associations. The CIO is not an alternative to those.

When will the CIO structure be available for charities?

In order to establish the CIO, a legal framework is needed. The Charities Act 2006 sets out part of the proposed legal framework for CIOs. More detail will be covered in secondary legislation in the form of Regulations to be made by the Minister for the Third Sector which will set out how CIOs must be established and operate. Draft Regulations will be published and a consultation will take place before the final Regulations are made. The implementation for CIOs is expected early in 2008.

The Office of the Third Sector published a set of dummy regulations to inform the Charities Act progress through Parliament. These remain available on the web site but are likely to need considerable revision before the consultation process begins. They can be found at www.cabinetoffice.gov.uk/third_sector/law_and_regulation/charities_act_2006/background.asp

The Charity Commission will be working on model governing documents for CIOs. Watch our website¹⁷ for developments in this area.

Other structures for governing documents

A CIO is not the only structure open to charities. We provide advice about choosing and preparing governing documents on our web site at: www.charitycommission.gov.uk/publications/c22.asp

The promoters of a new charity or trustees of an existing charity should consider all the options when deciding what the most appropriate structure will be for their charity.

¹⁷ www.charitycommission.gov.uk

Charity Action Plan

Charity: British School for Archaeology in Iraq (Gertrude Bell Memorial)

Charity number: 219948

Date of Review 27 March 2007

Legal Requirements	
Requirement	Date for implementation Comments
Regularise the position on trustee payments	ASAP

Recommendations	
Recommendation	Acted on / Not acted on Comments
Consider revising the charity's objects	
Consider reviewing the Regulations	
Consider introducing a trustee eligibility check	
Consider formalising a trustee skills audit	

To enable the Commission to record the impact it is having, and as a means of helping us to determine the extent of any further follow-up needed, we would ask that the charity's representatives provide information on the actions they have undertaken in relation to the above legal requirements/ recommendations, including any comments they might have, and return the form to the Review Visits Support Team, Charity Commission, PO Box 1199, Liverpool, L69 3UT by 8 May 2008

We certify that the information provided is correct to the best of our knowledge and belief.

Signed: (Trustee) (CEO or 2nd Trustee)