



**Isle of Man
Government**

Reillys Ellan Vannin

General Registry *Oik-Recortyssee*

Director, Finance &
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Mr F Vipond
37 Ballaquark
Braddan
Isle of Man
IM2 2ET

Our Ref: Cha/1031
Date: 7 October, 2008

Dear Mr Vipond

Subject: Free Lessons For Knysna School Children – Charity 1031

Your application for registration as a public charity has been accepted and the statement in respect of the above Charity has been filed in the General Registry. The Charity has been assigned the above reference which is to be quoted in all future correspondence, accounts and published materials.

For your assistance, please note the following details which must be adhered to at all times.

Isle of Man Connection

The charity must ensure that it continues to have a substantial and genuine Isle of Man connection with a minimum of 2 trustees based on the island at all times.

Preparation, Auditing and Filing of Accounts


In accordance with section 5 of the Charities Registration Act 1989, every registered charity is required to have its accounts made up at least once in each calendar year. In addition to this and dependent on the total "gross income" raised within the accounting period, a three tier audit/examination requirement exists. This is summarised as follows:

| <i>Charity's Gross Income in the Accounting Year</i> | <i>Statutory Requirement for External Examination of Charity's Accounts</i> |
|---|---|
| Less than or equal to £5,000 | No requirement for external examination |
| Greater than £5,000 but less than or equal to £100,000 | Full Audit <u>or</u> an independent examination by an accountant, a qualified 'independent examiner' or a person approved by the First Deemster |
| Greater than £100,000 | Full Audit by an accountant or a person approved by the First Deemster |

In addition to the above, our website contains all of the required forms for download to assist you in meeting your ongoing statutory obligations. Should there become a point in time where you can not continue as a charity, there is a guide to deregistering a charity detailed on the website.

If you have any queries, or require any further information, please contact this office at the above address.

Yours sincerely



A Wade
Assistant Chief Registrar

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