

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025
FOR
THE VALLEY CHURCH ANDOVER TRUST**

Richard Kyte Associates
Chartered Certified Accountant
126 Weyhill Road
Andover
Hampshire
SP10 3BE

THE VALLEY CHURCH ANDOVER TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 28 February 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

THE VALLEY CHURCH ANDOVER TRUST

REPORT OF THE TRUSTEES for the Year Ended 28 February 2025

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees when planning the activities for the year have considered the Commissions guidance on public benefit, and in particular the specific guidance on charities for the advancement of religion. The activities undertaken in the year in furtherance of the principle objective, as stated in its Trust Deed dated 11 June 1996 are:

1. To advance the Christian religion to proclaim and further the Gospel of God and His Son the Lord Jesus Christ and to preach and teach the Christian Faith.
2. To relieve sickness, poverty and distress and persons in need by virtue of age, social or economic circumstances in particular but without prejudice to the generality of the foregoing by the provision of accommodation or shelter.
3. To advance education whether of children (above or below compulsory school age) or of adults.
4. For such other charitable purposes as the trustees shall think fit.

Significant activities

The main activities during the year were as follows:

1. Organizing services for the purpose of Christian worship and teaching as appropriate.
2. Offering support to various groups of people within the community (e.g. homeless and disadvantaged).
3. Running a coffee shop as a means of outreach to promote the Christian faith.
4. Providing facilities to enable a debt advice charity to provide its services in a timely and cost-efficient manner. (Andover branch of Frontline Debt Advice).
5. Providing facilities for homeless persons and other individuals and families as requested.
6. Linking with other local churches for combined activities where this is beneficial for church members and/or the community at large.
7. Running an evening homeless drop in for December, January and February.
8. A distribution point for the Andover Food Bank

Volunteers

The charity has a significant number of volunteers who are involved within the charity to help it achieve its objectives. This includes the running of services and prayer groups for the purpose of Christian worship, work with the homeless, and working in the coffee shop.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Café Bridge has continued to be run by the church through this financial year. Café Bridge was never intended to be a business for profit but rather a community resource which provides supported employment for a number of individuals who would not otherwise be able to work. Opening hours have been adjusted to facilitate employing mothers with children in school.

We have provided training and volunteer positions for a variety of people including adults and teenagers with learning disabilities, autistic teenagers, adults with mental health issues and recovering addicts.

For part of the period, we operated a "Pay It Forward" scheme where regular customers and others donate towards another person's coffee, lunch or cake. We had a board at the counter with post-it notes which could be easily redeemed for food and drinks.

Café Bridge was also used as a "warm space" facility during the winter.

We have provided washing and drying of clothes and shower facilities for a wide range of homeless and vulnerably housed people. Some of these people are referred to us by other agencies in town and some come in having heard of us by word of mouth. Through the catering facilities in the building we have also provided a hot drink and snack. The numbers coming in each day vary from 0 to 8.

The Trust continues to enjoy a favourable reputation within the town with groups and individuals regularly making contribution of food or other useful provisions (e.g. sleeping bags, tents).

During the reporting period we were once again able to provide the winter drop-in facility. Volunteers were recruited from within and outside the church membership to provide meals and a warm space for part of each evening, supporting the homeless and vulnerably housed community safely.

THE VALLEY CHURCH ANDOVER TRUST

REPORT OF THE TRUSTEES for the Year Ended 28 February 2025

ACHIEVEMENTS AND PERFORMANCE CONT'D

We continue to offer facilities in the Bridge building to other Charities, including offices for Impact Network and Frontline Debt Advice - Andover (a debt advice charity) as well as providing trading space for the Vine Trust charity.

The Bridge has been used by other charities and groups for meetings or training including the following regular users: Inclusion, START (previously Rape & Sexual Abuse Centre), and some Christian Counsellors, Impact Network, Frontline Debt Advice, Polish School and a recovering addicts support group as well as another church for their regular Sunday and midweek meetings.

We were again able to help a number of individuals and families, with financial assistance when a pressing need was identified.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows a net outflow of unrestricted funds of £5,759 which compares with a net outflow of £9,203 in the previous year. The charity had free reserves (net current assets) of £5,200 relating to unrestricted funds at the year end compared with unrestricted funds of £4,820 at the end of the previous year.

Reserves policy

The trustees aim to have reserves of net current assets in the General Fund which at least equates to six weeks of regular expenditure based on the expenses incurred in the year - a figure of £8,256. The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year. The total unrestricted net current assets at the year end were £5,200..

The trustees consider that reserves at this level are sufficient to enable the Church to function effectively in the coming year given the following:

1. A reduced rate electricity supply contract has been secured for 2025 to 2026 saving approximately £1,000 annually which is now taking effect.
2. A reduced rate gas supply contract has been secured for 2025 to 2026 saving approximately £1,000 annually which will take effect shortly.
3. The cleaning service supplier is finishing at the end of September 2025 and future cleaning will now be done by volunteers. This will save approximately £2,500 per year.
4. The church membership has grown slightly generating new givers and some members have increased their giving.
5. New room bookings have been secured during the year and some hirers have increased their booking days.
6. Room rates have been increased slightly and café prices increased.
7. One café staff member is on long term unpaid sick leave.

Going concern

The trustees have reviewed the ongoing financial position of the charity and have identified areas of potential material uncertainty. However the trustees are satisfied that they understand the trust's liabilities; they continue to monitor the financial situation closely to ensure the charity remains solvent. Several different scenarios have been considered should a serious financial challenge arise. The trustees believe that, given the circumstances listed in the Reserves policy above, the Trust has sufficient working capital to enable it to continue operating for a period exceeding 12 months after the date of this report.

FUTURE PLANS

Various ongoing building maintenance issues have been identified, some of which were paid for by a gift day from members and a grant from Test Valley Borough Council. Further redecoration and maintenance are part of an ongoing programme carried out by volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Valley Church Andover was established in 1996 under a trust deed. This Trust owns and maintains the building known as 'The Bridge' at 31/33 Bridge Street, Andover. Trustees shall so far as practicable be persons resident in the neighbourhood of Andover in the county of Hampshire and each Trustee is expected to declare their adherence to the doctrinal basis as set out in the Trustees' Minute Book and amended from time to time by the Trustees.

Recruitment and appointment of new trustees

Trustees are appointed by the elders who have spiritual oversight of the church. The trust deed provides for a minimum of 5 and no maximum number of trustees. Currently there are only 4 trustees; the elders have approached a potential new trustee who declined to volunteer. The elders will consider other candidates.

THE VALLEY CHURCH ANDOVER TRUST

REPORT OF THE TRUSTEES for the Year Ended 28 February 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During the reporting period, the Trustees again discussed the best practice for spending controls. The Trustees updated the Financial Controls Policy along with a Spending Authorisation document which detailed who is authorised to spend money on behalf of the trust, to reflect changes in authorised personnel.

The Trust reported that the trading conditions for the Café are still challenging this year but have not deteriorated and the Treasurer continues to monitor this closely.

Procedures and policy for grant making and charitable distribution of general funds

During the year the Church Leadership will meet regularly to discuss where they have identified a need to provide financial support to individuals and organisations (locally, nationally & internationally). As far as grant making is concerned, grants are normally, as a matter of policy, made from restricted funds held by the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1056821

Principal address

31/33 Bridge Street
Andover
Hampshire
SP10 1BW

Trustees

M Barlow
Mrs C Carter
A Carter Treasurer
N McNally

Independent Examiner

Richard Kyte Associates
Chartered Certified Accountant
126 Weyhill Road
Andover
Hampshire
SP10 3BE

Bankers

HSBC
28 - 30 High Street
Andover
Hampshire
SP10 1NU

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:



M Barlow - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE VALLEY CHURCH ANDOVER TRUST

Independent examiner's report to the trustees of The Valley Church Andover Trust

I report to the charity trustees on my examination of the accounts of The Valley Church Andover Trust (the Trust) for the year ended 28 February 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Richard Kyte

Richard Kyte Associates
Chartered Certified Accountant
126 Weyhill Road
Andover
Hampshire
SP10 3BE

17 December 2025

THE VALLEY CHURCH ANDOVER TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 28 February 2025

	Notes	Unrestricted fund £	Restricted funds £	28.2.25 Total funds £	29.2.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37,166	-	37,166	33,703
Charitable activities	3				
Coffee shop		18,032	-	18,032	21,146
Charitable Activities		22,172	3,090	25,262	26,932
Investment income	2	55	-	55	76
Total		<u>77,425</u>	<u>3,090</u>	<u>80,515</u>	<u>81,857</u>
EXPENDITURE ON					
Raising funds		35,712	-	35,712	38,792
Charitable activities					
Administrative expenses		45,641	1,319	46,960	45,848
Independent Examination fees		1,716	-	1,716	1,716
Charitable Activities		411	1,825	2,236	5,518
Total		<u>83,480</u>	<u>3,144</u>	<u>86,624</u>	<u>91,874</u>
NET INCOME/(EXPENDITURE)		(6,055)	(54)	(6,109)	(10,017)
Transfers between funds	12	296	(296)	-	-
Net movement in funds		(5,759)	(350)	(6,109)	(10,017)
RECONCILIATION OF FUNDS					
Total funds brought forward		271,810	350	272,160	282,177
TOTAL FUNDS CARRIED FORWARD		<u>266,051</u>	<u>-</u>	<u>266,051</u>	<u>272,160</u>

THE VALLEY CHURCH ANDOVER TRUST

BALANCE SHEET

28 February 2025

	Notes	Unrestricted fund £	Restricted funds £	28.2.25 Total funds £	29.2.24 Total funds £
FIXED ASSETS					
Tangible assets	9	260,851	-	260,851	266,990
CURRENT ASSETS					
Debtors	10	1,355	-	1,355	1,127
Cash at bank		7,934	-	7,934	7,682
		<u>9,289</u>	<u>-</u>	<u>9,289</u>	<u>8,809</u>
CREDITORS					
Amounts falling due within one year	11	(4,089)	-	(4,089)	(3,639)
NET CURRENT ASSETS		<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>5,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>266,051</u>	<u>-</u>	<u>266,051</u>	<u>272,160</u>
NET ASSETS		<u>266,051</u>	<u>-</u>	<u>266,051</u>	<u>272,160</u>
FUNDS	12				
Unrestricted funds				266,051	271,810
Restricted funds				-	350
TOTAL FUNDS				<u>266,051</u>	<u>272,160</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:

A J Carter

A Carter - Trustee

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 28 February 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance

Equipment with a purchase price of £500 or less is written off when the asset is acquired.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The Financial Statements have been prepared on a Going Concern basis.

2. INVESTMENT INCOME

	28.2.25	29.2.24
	£	£
Deposit account interest	55	76
	<u>55</u>	<u>76</u>

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 28 February 2025

3. INCOME FROM CHARITABLE ACTIVITIES

		28.2.25	29.2.24
	Activity	£	£
Coffee Shop	Coffee shop	16,532	19,646
Grants	Coffee shop	1,500	1,500
Premises hire & sundry income	Charitable Activities	25,262	26,932
		<u>43,294</u>	<u>48,078</u>

Grants received, included in the above, are as follows:

	28.2.25	29.2.24
	£	£
Government grants	<u>1,500</u>	<u>1,500</u>

4. GRANTS PAYABLE

	28.2.25	29.2.24
	£	£
Charitable Activities	<u>2,236</u>	<u>4,572</u>

Charitable organisations/activities

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Provision for homeless	-	1,771	1,771	2,159
Agape House	-	54	54	868
Tear Fund	180	-	180	1,310
	<u>180</u>	<u>1,825</u>	<u>2,005</u>	<u>4,337</u>

Individuals

	2025	2024
	£	£
Sundry donations	<u>231</u>	<u>240</u>

5. SUPPORT COSTS

	28.02.25	29.2.24
	£	£
Fees payable for the Independent Examination	<u>840</u>	<u>800</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 29 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2025

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	28.2.25	29.2.24
Coffee Shop	4	4
Administration	1	1
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,607	5,096	33,703
Charitable activities			
Coffee shop	21,146	-	21,146
Charitable Activities	26,932	-	26,932
Investment income	76	-	76
Total	<u>76,761</u>	<u>5,096</u>	<u>81,857</u>
EXPENDITURE ON			
Raising funds	38,792	-	38,792
Charitable activities			
Administrative expenses	45,848	-	45,848
Independent Examination fees	1,716	-	1,716
Charitable Activities	-	5,518	5,518
Total	<u>86,356</u>	<u>5,518</u>	<u>91,874</u>
NET INCOME/(EXPENDITURE)	(9,595)	(422)	(10,017)
Transfers between funds	392	(392)	-
Net movement in funds	(9,203)	(814)	(10,017)
RECONCILIATION OF FUNDS			
Total funds brought forward	281,013	1,164	282,177
TOTAL FUNDS CARRIED FORWARD	<u>271,810</u>	<u>350</u>	<u>272,160</u>

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2025

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 March 2024 and 28 February 2025	405,000	60,989	465,989
DEPRECIATION			
At 1 March 2024	139,200	59,799	198,999
Charge for year	5,800	339	6,139
At 28 February 2025	145,000	60,138	205,138
NET BOOK VALUE			
At 28 February 2025	260,000	851	260,851
At 29 February 2024	265,800	1,190	266,990

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Trade debtors	834	865
Tax refunds	25	47
Prepayments	496	215
	1,355	1,127

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Trade creditors	2,373	1,923
Other creditors	1,716	1,716
	4,089	3,639

12. MOVEMENT IN FUNDS

	At 1.3.24 £	Net movement in funds £	Transfers between funds £	At 28.2.25 £
Unrestricted funds				
General fund	271,810	(6,055)	296	266,051
Restricted funds				
Agape Fund	350	(54)	(296)	-
TOTAL FUNDS	272,160	(6,109)	-	266,051

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,425	(83,480)	(6,055)
Restricted funds			
Agape Fund	-	(54)	(54)
Projects Fund	3,090	(3,090)	-
	<u>3,090</u>	<u>(3,144)</u>	<u>(54)</u>
TOTAL FUNDS	<u>80,515</u>	<u>(86,624)</u>	<u>(6,109)</u>

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	Transfers between funds £	At 29.2.24 £
Unrestricted funds				
General fund	281,013	(9,595)	392	271,810
Restricted funds				
Agape Fund	1,164	(814)	-	350
Projects Fund	-	392	(392)	-
	<u>1,164</u>	<u>(422)</u>	<u>(392)</u>	<u>350</u>
TOTAL FUNDS	<u>282,177</u>	<u>(10,017)</u>	<u>-</u>	<u>272,160</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,761	(86,356)	(9,595)
Restricted funds			
Agape Fund	1,001	(1,815)	(814)
Projects Fund	4,095	(3,703)	392
	<u>5,096</u>	<u>(5,518)</u>	<u>(422)</u>
TOTAL FUNDS	<u>81,857</u>	<u>(91,874)</u>	<u>(10,017)</u>

Transfers between funds

In April 2024 an amount of £296 was transferred from the Agape Fund to the General Fund, being monies remaining when the Agape project ceased.

THE VALLEY CHURCH ANDOVER TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2025

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025.

THE VALLEY CHURCH ANDOVER TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 28 February 2025**

	28.2.25 £	29.2.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and Charities Aid	23,245	17,976
Other donations	7,837	10,540
Tax recovered on Gift Aid	6,084	5,187
	<hr/>	<hr/>
	37,166	33,703
Investment income		
Deposit account interest	55	76
Charitable activities		
Coffee Shop	16,532	19,646
Premises hire & sundry income	25,262	26,932
Grants	1,500	1,500
	<hr/>	<hr/>
	43,294	48,078
	<hr/>	<hr/>
Total incoming resources	80,515	81,857
EXPENDITURE		
Other trading activities		
Purchases - coffee shop	6,695	8,259
Coffee shop salaries	29,017	30,533
	<hr/>	<hr/>
	35,712	38,792
Charitable activities		
Church Administration salaries	14,976	11,539
Insurance	3,788	4,744
Light, heat & water	10,959	10,535
Telephone	1,349	1,496
Printing, postage & stationery	105	219
Sundries	111	26
Subscriptions	643	1,467
Maintenance & repairs	4,395	5,347
Cleaning & rubbish disposal	4,323	4,514
Depreciation	6,138	6,366
Bank & Credit card charges	173	541
Grants to institutions	217	2,179
Grants to individuals	2,019	2,393
	<hr/>	<hr/>
	49,196	51,366
Support costs		
Governance costs		
Accountancy & Ind't Exam'n	1,716	1,716
	<hr/>	<hr/>
Total resources expended	86,624	91,874
	<hr/>	<hr/>
Net expenditure	<u>(6,109)</u>	<u>(10,017)</u>

This page does not form part of the statutory financial statements

THE VALLEY CHURCH ANDOVER TRUST
31/33 Bridge Street, Andover, SP10 1BW

Richard Kyte Associates,
'Fircroft',
126 Weyhill Road,
Andover
SP10 3BE

16 December 2025

Dear Richard

The accounts for the year ended 28 February 2025 have been considered and approved at a duly convened meeting of the Board of Trustees. The undersigned were authorized to sign the balance sheet on behalf of the Board and to give you the following assurances.

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other officials of the charity that the following information given to you in connection with the financial statements of the charity for the year ended 28 February 2023 is true and fair, bearing in mind the requirements and provisions of the Charities Act 2011, SORP 2015 and FRS102.

1. Accounting Policies

The accounting policies used are detailed in the financial statements.

2. Trustees' emoluments

We confirm that no emoluments were paid to any of the trustees during the year.

3. Fixed Assets

The charity has satisfactory title to all fixed assets included in the financial statements. At the balance sheet date all assets were in existence and free from any charge.

4. Capital Commitments

At the balance sheet date there were no outstanding contractual commitments for capital expenditure not provided.

At the balance sheet date no capital expenditure had been authorised by the Trustees but not contracted for.

5. Debtors

Balances included in the financial statements are all valid debtors or prepayments and adequate provision has been made for any bad or doubtful debts.

6. Other current assets

All current assets have been included and full provision has been made for any possible diminution in value.

There were no charges or other encumbrances upon the current assets of the charity.

7. Liabilities

All known liabilities of material amount at the accounting date are included in the financial statements.

8. Contingent Liabilities

As far as we are aware no contingent liability consisted at the accounting date.

We are not aware of any impending litigation, which might result in significant loss to the charity.

We have no plans or intentions that may materially affect the book value of any assets or liabilities.

9. Compliance with Regulations and Contractual Agreements

We are not aware of any breaches of Government or other regulations, which, if breach occurred and was discovered, might result in the charity suffering significant penalties or other loss. No allegations of breach of such regulations have come to our notice.

The charity has complied with all aspects of agreements that would have a material effect on the financial statements in the event of non-compliance. In particular, there have been no defaults in respect of any loan agreement.

10. Insurance

The charity has held insurances as required by government legislation and we consider that all other insurable assets and risks appropriate to the charity are adequately covered.

11. Post Balance Sheet Events

No events have occurred between the accounting date and the date of this letter, which could materially affect the financial statements. In addition, we confirm that there have been no events that, while not affecting the financial statements, are of such significance except as disclosed in the financial statements.

12.Going Concern

We acknowledge that the level of Free Reserves of £5,200 at 28 February 2025 was below the recommended level of £8,256, being equal to 6 weeks of regular expenditure, as described in the Financial Review in the Trustees' Report on page 2 of the Financial Statements.

We confirm that all trustees are aware of the position and details provided in the Trustees' Report under the heading of "Going Concern" confirm the following: "The Trustee's believe that, given the circumstances listed in the Reserves policy above, the Trust has sufficient working capital to enable it to continue operating for a period exceeding 12 months after the date of this report."

13.Accounting Records

All receipts and payments were recorded in the accounting records or otherwise accounted for in explanations given to you. The records properly distinguish between capital and revenue items.

14.Fraud and Error

We confirm, that as far as we are aware, there has been no fraud or any evidence of money laundering within the charity either during the year or since the year end to date.

Yours faithfully

A J Carter

.....

Andrew Carter – Treasurer & Trustee



.....

Mark Barlow - Trustee