MANACARE FOUNDATION

England & Wales · Charity number 1108701

Details

Status	Registered
Legal form	Charitable company
Company number	05272226
Registered	2005-03-23
Register	View on the Charity Commission register

Contact

Address	20 Lowfield Avenue Ashton-Under-Lyne OL6 9DD
Phone	07837 470558
Email	manacare@aol.com
Website	www.manacare.org

Activities

Objects: TO RELIEVE THE SUFFERING OF PEOPLE OF ALL AGES AND TO BRING TOGETHER LIKE MINDED PERSONS AND ORGANISATIONS

Activities: To provide services to relieve the suffering of persons under the age of 10 years and over the age of 60 years in the United Kingdom and elsewhere.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE, NATIONAL AND OVERSEAS
- South Africa
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,770	£30,584	-	-
2024-03-31	£38,402	£36,054	-	-
2023-03-31	£23,698	£21,810	-	-
2022-03-31	£23,294	£15,256	-	-
2021-03-31	£24,400	£23,505	-	-

Trustees

Name	Role	Appointed
CHERRY ROOMES		
Joy Butler Markham		1996-04-01
SARA DANIELLE DINES		

MANACARE FOUNDATION

England & Wales - Charity number 1108701

Accounts

2025

Charity no : 1108701

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2025

Date 30/07/2025

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2025

CONTENTS

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2025

The Trustees present financial statements for the period ending 31/03/2025

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1 **Reference and administrative details**

Manacare foundation was incorporated on 28th October 2004 (Company registration number : 05272226) as a company limited by guarantee and registered as a charity on 28th October 2004 (Charity registration number : 1108701).

Trading name Manacare Foundation

Registered office 20 Lowfield Ave
Ashton-Under-Lyne
OL6 9DD

Trustees

The Trustees of the charity who served during the period and were:
Sarah Dines
Lorraine Booth
Joy Butter - Markham / chair
Cherry Roomes

Independent examiner

Abid Akram FCCA
RMA Accountants Ltd
34 Booth street
Ashton-under-lyne
OL6 7LD

Web-site

2 **Our Values**

Delivering excellence through commitment to continually improve quality of care.
Respecting people, showing compassion and improving lives.
Working together, treating one another with respect and dignity, and leading by example through the notion of accountability.

3 Structure, governance and management

3.1 Governing Document

Manacare foundation is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 28th of October 2004. It is a charity registered with the Charity Commission on 28th of october 2004.

3.2 Recruitment and appointment of Trustees

The Trustees have power to appoint any person to be a Trustee.

3.3 Organisational Structure

Manacare foundation trust is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Manacare foundation Trust and for ensuring that the charity satisfies its legal and contractual obligations. The trustees may delegate the implementation of their decisions or day-to-day management of the affairs of the Charity to any employee of the Charity, person or committee as they think fit. Any committee must include at least one Trustee.

Decisions are determined by a simple majority of votes. In the case of an equality of votes the Chairman of the meeting has the casting vote.

4 Objective and activities

Manacare foundation Trust is a charity serving and promoting independence, dignity and confidentiality. Our charity aims to relieve poverty anywhere in the world.

Following is the list of few of our activities which we are planning to do:-

1. Reclaiming an area of our land to produce own food.
2. Continuing to provide a nursery school for village.
3. Repairing one of the small houses on our land
4. Finish setting up or bee hives
5. Continue with our feeding plans
6. To work with local social services who have placed disabled families with us.

4.1 How we work

We are a full of enthusiasm charity with a mission to promote independence, dignity and confidentiality and provide high quality integrated seamless services.

4.2 Identifying the need

We communicate with local residents and also do our own research to find out the requirments of the people in need.

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2025

4.3 Who:-

- Children / young People
- Elderly / old People
- People With Disabilities
- Other Charities Or Voluntary Bodies
- The General Public / mankind

5 Achievements during the period

The year 2025 has been full of challenges and progress. Our charity has performed the following tasks:-

1) An adventure playground with a small zip wire was built into the children's garden on our land.
2) We managed to get queen bee with drones and equipment and we had our first batch of honey recently
3) We had raised beds built in the garden so that the disabled and the blind can see/smell the flowers.
4) We continue to provide basic food parcels for about 100 families now.
5) We have planted a herb garden, and also banana tree.
6) The school has increasing number of children with new admissions each term.

6 Public benefit

The Trustees of Manacare Foundation believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Manacare foundation

Balance Sheet
For the period ended 31/03/2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets			
Current assets			
Other debtors			
Cash & bank balances		7,032	4,847
		7,032	**4,847**
Creditors : amounts falling due within one year	**7**	300	300
Net current (liabilities) assets		**6,732**	**4,547**
Net assets		**6,732**	**4,547**
b/fwd		4,547	2,348
This year funds		2,185	2,199
Total funds		**6,732**	**4,547**

The financial statements on pages 5 to 10 were approved by the Board of Trustees and signed on its behalf by:

L Booth

Lorraine Booth
Date

31/7/25

Manacare foundation

Statement of Financial Activities
(including Income and Expenditure Account)
For the period ended 31/03/2025

	Note	2025 £	2,024 £
INCOME			
Donations and legacies	3	32,770	38,402
Income from other trading activities			
- Fundraising and events			
Interest income			
Total Income		**32,770**	**38,402**
EXPENDITURE			
Expenditure on raising funds			
- Fundraising and events	4		
Support costs			
- IT Services		1,191	43
- Sundry expenses		776	2,879
- Insurance			641
- telephone		329	654
- Overseas charitable work		26,725	24,830
- Bank charges		483	552
- Accountancy charges		300	300
- Travel expenses		751	6,305
- Professioanal fee		28	
Total expenditure		**30,584**	**36,204**
Net income (expenditure) and movement in funds		2,185	- 2,199
		4,547	2,348
Fund balance on 31/03/25		**6,732**	- **4,547**

The statement of financial activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.

7 **Financial review**

A summary of the results is shown below :

	2025	2024
	£	£
Income	32,770	38,402
Expenditure	30,584	36,053
Net (expenditure) income and movement in funds	2,185	2,349

8 **Future plans**

- Reclaiming an area of our land to produce own food.
- Continuing to provide a nursery school for village.
- Repairing one of the small houses on our land
- Finish setting up or be hives
- Continue with our feeding plans
- To work with local social services who have placed disabled families with us.

9 **Statement of trustees' responsibilities**

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply. They are also responsible for safeguarding the assets of thecharity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements comply with current statutory requirements and the Charities SORP.

The Trustees report was approved and was signed on behalf of the Trustees by :

L Booth

Lorraine Booth

Date 31/4/25

1 General information

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows :

Basis of preparation

These financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in the functional currency of the Charity.

Income

All income is recognised once the charity has entitlement to the funds, it is certain that the resources will be received and the monetary value can be measured with sufficient reliability.
Income received in advance of a specified service is deferred until the criteria for income recognition are met.

Interest on funds held is included when receivable and the amount can be measured reliably which is normally on notification of the amount by the bank.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.
Expenditure on charitable activities comprise the costs incurred by the charity where the primary aim is the delivery of activities and services within the objects of the charity.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tax

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Tangible fixed assets and depreciation

Fixed assets (if any) are depreciated so as to write off the cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the
Restricted funds are funds which have been given for a particular purpose.
Designated funds comprise those funds which the trustees periodically set aside for specific projects including future projects and property refurbishments.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally measured at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

3	Donations and legacies	2025 £
	Donations	32,770
		32,770

4	Fundraising and events	2025 £
	Event Costs	
	Other	-
	Advertising	

5 Taxation

The company is a registered charity and does not pay corporation tax.

6 Trustee remuneration and expenses

No remuneration has been paid to the trustees during this period. Travel expenses have been re-imbursed.

7	Creditors : amounts falling due within one year	2025 £
	Trade creditors	
	Other taxes and social security costs	
	Other creditors	
	Accruals-Accountancy fee	300
		300

8	Total funds	£
	Restricted funds	
	Unrestricted funds	7,032
		7,032

9 Control

There is no ultimate controlling party.

Manacare foundation

Independent Examiner's Report to the Trustees of Manacare Foundation
For the period ended 31/03/2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the '2011 Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under the law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

a) which gives me reasonable cause to believe that in any material respect the requirements:

- keep accounting records in accordance with section 145 of the 2011 charities Act;

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Abid Akram FCCA
RMA Accountants Ltd
34 Booth street
Ashton-under-lyne
OL6 7LD

Date 19/08/2025

Accounts

2024

Charity no : 1108701

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2024

Date 24/10/2024

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2024

CONTENTS

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2024

The Trustees present financial statements for the period ending 31/03/2024

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1 **Reference and administrative details**
Manacare foundation was incorporated on 28th October 2004 (Company registration number : 05272226) as a company limited by guarantee and registered as a charity on 28th October 2004 (Charity registration number : 1108701).

Trading name Manacare Foundation

Registered office 20 Lowfield Ave
Ashton-Under-Lyne
OL6 9DD

Trustees
The Trustees of the charity who served during the period and were:
Sarah Dines
Lorraine Booth
Joy Butter - Markham / chair
Cherry Roomes

Independent examiner
Abid Akram FCCA
RMA Accountants Ltd
34 Booth street
Ashton-under-lyne
OL6 7LD

Web-site

2 **Our Values**
Delivering excellence through commitment to continually improve quality of care.
Respecting people, showing compassion and improving lives.
Working together, treating one another with respect and dignity, and leading by example through the notion of accountability.

3 Structure, governance and management

3.1 Governing Document

Manacare foundation is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 28th of October 2004. It is a charity registered with the Charity Commission on 28th of october 2004.

3.2 Recruitment and appointment of Trustees

The Trustees have power to appoint any person to be a Trustee.

3.3 Organisational Structure

Manacare foundation trust is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Manacare foundation Trust and for ensuring that the charity satisfies its legal and contractual obligations. The trustees may delegate the implementation of their decisions or day-to-day management of the affairs of the Charity to any employee of the Charity, person or committee as they think fit. Any committee must include at least one Trustee.

Decisions are determined by a simple majority of votes. In the case of an equality of votes the Chairman of the meeting has the casting vote.

4 Objective and activities

Manacare foundation Trust is a charity serving and promoting independence, dignity and confidentiality. Our charity aims to relieve poverty anywhere in the world.

Following is the llist of few of our activities which we are planning to do:-

1. Reclaiming an area of our land to produce own food.
2. Continuing to provide a nursery school for village.
3. Repairing one of the small houses on our land
4. Finish setting up or be hives
5. Continue with our feeding plans
6. To work with local social services who have placed disabled families with us.

4.1 How we work

We are a full of enthusiasm charity with a mission to promote independence, dignity and confidentiality and provide high quality integrated seamless services.

4.2 Identifying the need

We communicate with local residents and also do our own research to find out the requirments of the people in need.

Manacare foundation

Trustees' Report and Financial Statements
For the period ended 31/03/2024

4.3 Who:-

Children / young People
• Elderly / old People
• People With Disabilities
• Other Charities Or Voluntary Bodies
• The General Public / mankind

5 Achievements during the period

The year 2024 has been full of challenges and progress. Our charity has performed the following tasks:-

1) An adventure playground with a small zip wire was built into the children's garden on our land.
2) We managed to get queen bee with drones and equipment and we had our first batch of honey recently
3) We had raised beds built in the garden so that the disabled and the blind can see/smell the flowers.
4) We continue to provide basic food parcels for about 50 families.
5) We have planted a herb garden, and also banana tree.

6 Public benefit

The Trustees of Manacare Foundation believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

7 Financial review

A summary of the results is shown below :

	2024	2023
	£	£
Income	38,402	23,698
Expenditure	36,053	21,810
Net (expenditure) income and movement in funds	**2,349**	**1,888**

8 Future plans

- Reclaiming an area of our land to produce own food.
- Continuing to provide a nursery school for village.
- Repairing one of the small houses on our land
- Finish setting up or be hives
- Continue with our feeding plans
- To work with local social services who have placed disabled families with us.

9 Statement of trustees' responsibilities

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply. They are also responsible for safeguarding the assets of thecharity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements comply with current statutory requirements and the Charities SORP.

The Trustees report was approved and was signed on behalf of the Trustees by :

LBooth

Lorraine Booth
Date

Statement of Financial Activities
(including Income and Expenditure Account)
For the period ended 31/03/2024

	Note	2024 £	2,023 £
INCOME			
Donations and legacies	3	38,402	23,698
Income from other trading activities			
- Fundraising and events			
Interest income			
Total income		**38,402**	**23,698**
EXPENDITURE			
Expenditure on raising funds			
- Fundraising and events	4		
Support costs			
- IT Services		43	55
- Sundry expenses		2,879	2,150
- Insurance		641	620
- telephone		654	631
- Overseas charitable work		24,830	16,639
- Bank charges		552	455
- Accountancy charges		300	
- Travel expenses		6,305	1,260
Total expenditure		**36,204**	**21,810**
Net income (expenditure) and movement in funds		2,199	- 1,888
		2,348	460
Fund balance on 31/03/24		**4,547**	**- 2,348**

The statement of financial activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.

Manacare foundation

Balance Sheet
For the period ended 31/03/2024

	Note	2024 £	2,023 £
Fixed assets			
Tangible assets			
Current assets			
Other debtors			
Cash & bank balances		4,847	2,348
		4,847	**2,348**
Creditors : amounts falling due within one year	**7**	300	
Net current (liabilities) assets		**4,547**	- **2,348**
Net assets		**4,547**	**2,348**
b/fwd		2,348	460
This year funds		2,199	1,888
Total funds		**4,547**	**2,348**

The financial statements on pages 5 to 10 were approved by the Board of Trustees and signed on its behalf by:

Lorraine Booth
Date

Accounting Policies
For the period ended 31/03/2024

1 **General information**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

2 **Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows :

Basis of preparation
These financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in the functional currency of the Charity.

Income
All income is recognised once the charity has entitlement to the funds, it is certain that the resources will be received and the monetary value can be measured with sufficient reliability.
Income received in advance of a specified service is deferred until the criteria for income recognition are met.
Interest on funds held is included when receivable and the amount can be measured reliably which is normally on notification of the amount by the bank.

Expenditure
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.
Expenditure on charitable activities comprise the costs incurred by the charity where the primary aim is the delivery of activities and services within the objects of the charity.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tax
The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Accounting Policies
For the period ended 31/03/2024

Tangible fixed assets and depreciation
Fixed assets (if any) are depreciated so as to write off the cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review.

Fund accounting
Unrestricted funds comprise those funds which the trustees are free to use in accordance with the
Restricted funds are funds which have been given for a particular purpose.
Designated funds comprise those funds which the trustees periodically set aside for specific projects including future projects and property refurbishments.

Debtors
Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally measured at their settlement amount.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

3 **Donations and legacies**

	2024
	£
Donations	38,402
	38,402

4 **Fundraising and events**

	2024
	£
Event Costs	
Other	-
Advertising	

5 **Taxation**

The company is a registered charity and does not pay corporation tax.

6 **Trustee remuneration and expenses**

No remuneration has been paid to the trustees during this period. Travel expenses have been re-imbursed.

7 **Creditors : amounts falling due within one year**

	2024
	£
Trade creditors	
Other taxes and social security costs	
Other creditors	
Accruals-Accountancy fee	300
	300

8 **Total funds**

	£
Restricted funds	
Unrestricted funds	4,847
	4,847

9 **Control**

There is no ultimate controlling party.

Manacare foundation

Independent Examiner's Report to the Trustees of Manacare Foundation
For the period ended 31/03/2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the '2011 Act') and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under the law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

a) which gives me reasonable cause to believe that in any material respect the requirements:

- keep accounting records in accordance with section 145 of the 2011 charities Act;

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Abid Akram FCCA
RMA Accountants Ltd
34 Booth street
Ashton-under-lyne
OL6 7LD

Date 28/10/2024.