

The Aletheia Foundation (Regn No 1110096)
49 Oxford Road South
London
W4 3DD

LEES Chartered Certified Accountants
Ingram House
Meridian Way
Norwich
NR7 0TA

Dear Sirs

Letter of representation - Accounts for the year ended 31 August 2020

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of the other trustees and officials of the charity the following representations given to you in connection with the preparation of the financial statements for the above period.

- We have fulfilled as trustees our responsibilities under the Charities Act 2011 for preparing financial statements that give a true and fair view. All the accounting records have been made available to you for the purpose of preparing the financial statements and all transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees meetings have been made available to you.
- We can confirm that the charity satisfies the conditions for exemption from an audit of the accounts for the period specified in section 144(2) of the Act and that an independent examination is required.
- The charity had no capital commitments at the period end other than as disclosed in the financial statements.
- No material events occurred since the period end which necessitates revision of the figures included in the financial statements or the notes thereto.
- The charity has had at no time during the period any arrangements, transaction or agreement to provide credit facilities (including loans, quasi-loans, or credit transactions) for trustees nor to guarantee or provide security for such matters, except as disclosed in the notes to the financial statements.
- We confirm the charity had no material contingent liabilities existing at the period end.
- We confirm that there are no material related party transactions other than as disclosed in the notes to the financial statements.
- We confirm that any events involving breaches of laws or regulations that are central to this reporting entities operations have been disclosed.
- We confirm that the charity was involved in no material litigation during or since the period end which would necessitate revision of the figures.
- We confirm that as far as can be reasonably foreseen we expect the charity to have sufficient resources to continue as a going concern.

Yours faithfully

Signed on behalf of the Board of Trustees

A handwritten signature in dark ink, appearing to read 'B J Edwards', with a long horizontal flourish extending to the right.

Mr B J Edwards

28 June 2021

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020
FOR
THE ALETHEIA FOUNDATION**

LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

THE ALETHEIA FOUNDATION

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FOR THE YEAR ENDED 31 AUGUST 2020**

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THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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, policies and organisation

The Aletheia Foundation, registered charity no 1110096 (formerly True Vision Foundation) was founded in 2009 by Brian Woods, Deborah Shipley and Jezza Neumann, producers and Directors of True Vision Productions.

True Vision Productions has an extensive track record producing Emmy, BAFTA and Grierson award-winning films for the BBC, ITV, Channel 4 and HBO with a special interest in giving a voice to young people and socially disadvantaged groups. We have a reputation for combining journalistic rigour with sensitively-made programming, often working with vulnerable individuals involved in a variety of difficult circumstances.

Because of this, we understand that our films can ignite passions in our viewers who may want to help the people featured in the films or help the cause we are highlighting. When donations can be channelled through existing NGOs, we direct our audience straight to these organisations, however, there have been many occasions where no charities are working in the particular area where we have highlighted an issue, or there are compelling reasons why we cannot make direct links to organisations on the ground.

Historically, we would grow charities out of the films that were made, such as - COCOA, Care of China's Orphaned and Abandoned, The Orphans of Nkandla Trust and The Campaign for Bulgaria's Abandoned Children. When we realised that films had the power to raise awareness and support for social issues and injustice, we decided that instead of repeatedly creating new bespoke charities, we would launch The Aletheia Foundation so that anyone who wished to help the people featured in our films would be able to, safely in the knowledge that their donations would help those individuals and the causes directly.

We continue to work closely with charities that support the wider issues raised by our films, and always seek to direct viewers to these charities if they wish to help people in similar situations to those depicted in the films. The Foundation is for those viewers who are keen to help the individuals featured in our films, and provides a more transparent and accountable system for channelling such offers of help than the more informal process of money being sent to the production company and where there is no other charitable vehicle through which assistance can reach contributors.

Policies

- ¢ The Trustees guarantee complete confidentiality with applicants and beneficiaries.
- ¢ The Trustees, in cases of joint funding, do not release funds until all funding is guaranteed.
- ¢ The Trustees regularly review all projects in progress.
- ¢ The Trustees hold six months' operating costs in reserve.
- ¢ The Trust is an Equal Opportunities Employer.

Organisation

The Board: There are currently five Trustees forming the Board, They are all non-salaried: Mr Brian Woods (Chair), Jezza Neumann, Clarinda Cuppage, Anna Hall and Nicky Wimble. Two of the Trustees are completely independent of True Vision, in order to establish clear blue water between True Vision and the Foundation, and ensure transparency and accountability.

Office Staff

The Trust employs two part-time staff; Kate van Koten, Foundation Manager and Sharon Thompson, Administrator. This report was completed by Kate van Koten.

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Developments, activities & achievements

The Aletheia Foundation's main income is derived from donations.

Zimbabwe's Forgotten Children

Report written by Sharon Thompson.

TEACHER TRAINING PROGRAMME IN PARTNERSHIP WITH REDEARTH EDUCATION

In our last report we gave full details of the Primary school teachers and Early Childhood Development (ECD) teachers receiving training in Module 1 of the Developing Practice in Teaching and Learning Programme.

When the Module 1 training was complete in May 2019 our Zimbabwean Programme Manager was invited back to the Ministry of Education to meet with Directors. They were extremely impressed with the Redearth teacher training programme and were keen to start rolling it out to other schools - using the teachers who had already been trained. This was very positive! However, it was vital they understood that, even though the aim was for lead teachers to be identified, the teachers had not been adequately trained and required extensive support to disseminate their training to other teachers, for a sustainable outcome.

It was agreed that in September 2019 the Ministry of Education would invite and host 45 teachers from the rest of the District Schools and we would fund the 2 training consultants from Redearth Education Uganda. Limited time and funding meant those 45 teachers would be trained for 2 days on 'creating and using learning resources with recyclable materials'. We believe this was the best compromise and the meeting was a positive step towards the Ministry officials becoming more involved in the programme outcomes.

Primary Schools and ECD Centres

Monitoring and Support Visit

September 2019

Monitoring visits to the primary schools and ECD centres were carried out over 5 days by the team - made up of the District School Inspector, Zimbabwe's Children Programme Manager and 2 Redearth trainers.

Although the schools are very rural, it was found the children are experiencing an improved learning environment. Teachers have put up classroom wall charts and displays made from locally available materials like cardboard and sacks. There were ground maps and shapes made in the external environment for pupils. There are high levels of recycled learning example materials in evidence in many schools and in one this prompted the parents to construct a temporary shelter for learners who were learning under the trees.

At Kemukaka primary school, Seymore (a teacher), reported that she was happy to see her ECD children being able to arrange numbers in order using bottle lines. Her class is covered with a variety of displays and resources for learning. Even without desks, the children were given different games and activities which kept them engaged.

At Piriviri primary school, children were given resources to work in their groups. Empty plastic bottles were being used to create shapes and numbers in the external learning environment and the community has been mobilised to set up play equipment for ECD children.

It was also found that desks were arranged for children to sit in groups, there was no litter and children were being rewarded with table points. Additional training and support were delivered as some teachers needed extra encouragement; however it is clear the teachers are consistently implementing the good practices from the training.

'I am very impressed with the response to the Redearth programme' said Mr Murobe the Chinhoyi Schools Inspector. This was said after visiting classes at Obva primary school where most classrooms were covered with classroom displays including one classroom which had no roof.

The discipline of our learners has improved, the learners are competing for points. In fact, they want to come to school daily' said Clara, a teacher at Kanyaga.

On the last day of the visit, the Inspector led the team to three schools that are not in the programme for comparison purposes. It was clear that the teaching in these schools was mainly characterized by chalk and talk with children seated in rows.

Primary School Teachers Training

Module 2 - The Emotional Learning Environment

September 2019

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

The module 2 training went very well, with full attendance, well-motivated and enthusiastic participants that were kept actively engaged. We had the same team from Redearth, the Ministry and Zimbabwe's children and two extra teachers who were identified from the monitoring visits the week before. Module 2 sessions aims covered were:

- To develop an understanding of how shared systems of positive behaviour management fulfil human rights and are therefore more effective.
- To develop an understanding of how all human beings need encouragement to succeed.
- To understand how the use of positive language supports engagement and self-esteem of the learners.
- To further develop the understanding of the need for a positive classroom climate.
- To develop more confidence in the teachers on the use of the reward system including trophies, stars and points.
- Understanding how routines and procedures link to human rights and responsibilities.

In his remarks the Provincial Director emphasised that the information being taught by Redearth was very important not only for teachers but for the education officials too. He further reminded the teachers that everything in the classroom is based on the emotional learning environment.

Due to the practical sessions like roleplays and demonstration lessons, the training was full of enjoyment which kept the participants focussed up to the end. The teachers demonstrated lessons to each other on how they would use positive behaviour management strategies for pupil encouragement. The training ended with teachers making items for rewarding like trophies, merit cards and resources for their lessons.

The District Schools Inspector said, "the training we have received is timely as the country tries to find alternative means to corporal punishment. The workshop is an eye opener as we can now use positive behaviour management strategies instead of the corporal punishment we were once using."

Further comments from the teachers were as follows:

"I find the workshop very useful. My profession as a teacher has been transformed. I have acquired important skills and knowledge. Thank you for the training workshop". Teacher from Chihwiti primary school.

"I wasn't familiar with how best I could discipline my learners besides the use of corporal but now different strategies like the use of stars, being a role model, trophies, and points have been introduced to me." Teacher from Kemukaka primary school.

Impact of the TEACHER TRAINING Programme to Date

At baseline, only 4% of the teachers observed had displays made from locally recycled materials but by September 2019, 100% of the classrooms observed had displays made from locally recycled materials. Many had displays made from sacks and cards which are more durable and had been made carefully so were of good quality. This progress is attributed to the training that sparked teacher's motivation, enthusiasm, creativity and the focus on ensuring the quality of what teachers do.

Teaching and Learning Strategies

Although the teachers were initially trained on module one which addresses the development of the physical learning environment, it was clear during our assessments that teaching and learning is improving simultaneously.

67% of the pupils in the lessons observed were engaged in lessons compared to 13% at baseline. This engagement is attributed to:

- Teachers using learning materials during lessons which aid the teaching and learning process and helped children understand the content. For example, teacher Matemera creatively made a battery cage from cardboard which increased children's understanding of the battery cage system of rearing birds.
- Some teachers are engaging pupils during the lesson by giving opportunities for partner talk.
- VAK (Visual, Auditory and Kinaesthetic) strategy is being developed where children can hear, see and do within lesson to support their learning. (This was more developed in the ECD classes).

CONSERVATION AGRICULTURE PROGRAMME, ZIMBABWE

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

We are hugely grateful to Foundations for Farming (our partners in the Conservation Agriculture program) for hosting parents and teachers from the community and schools in which we are working. After first attending our foundation course, They were invited back to the much more extensive and indepth course known as "I was Hungry". This two-week residential course goes beyond farming small family plots and includes how to grow and use natural herbs for medicinal purposes as well as larger scale farming - again using only natural methods. It is through this training that we can achieve 3 main objectives:

- 1 Even the poorest families are able to farm, harvest and eat very well.
- 2 The program provides a sustainable cycle meaning all nutrition and health needs are taken care of year after year - as well as income generation.
- 3 The participants learn how to protect and nurture their natural environment even in the harshest conditions.

With the many crises the country and people are enduring, there are very few options available to survive. One parent said "finding a job is impossible, there is no money, no electricity, no food, no medicines available - people are dying from very bad health and malnutrition. I'm so happy to be given this opportunity so my family can do more than just survive... we can actually live well!"

COVID-19 RESPONSE

How are we supporting Zimbabwe's children during hunger and COVID-19?

Schools closed earlier than they should have, and Zimbabwe went into lockdown for 21 days - this has now been extended for 2 more weeks. However, most people have much bigger worries - HUNGER! One teacher explained... "We know about Coronavirus, but parents have to find food for their families, otherwise we will surely die of hunger first."

How do our programmes help?

We are in our fifth year of feeding thousands of children. The mahewu porridge drink is a satisfying, slow energy release food PACKED with nutrients. The nutrients are specific to growing, developing children who require an extra boost to build their immune systems and protect them from disease. When schools closed early mahewu was given to each family to take home... BUT they're unable to access more food!

In the meantime, all those families who have been trained in Conservation Agriculture, using only natural farming methods, are harvesting their crops now - fresh vegetables, lentils, sorghum, soya and maize to feed their families along with substantially extra produce to sell. BUT they cannot take their harvest to sell during lockdown!! They risk losing a large part of the crop they have worked so hard to produce.

IT IS THIS PRODUCE THAT IS GOING TO SAVE LIVES!

The answer is simple...

Together we have negotiated a very fair and reasonable exchange with our farmers - they will be (safely) delivering all their surplus crops to our poverty stricken and starving families throughout their area. We have trained 120 farmers in 9 different areas and they are now able to pay it forward.

It is rare that we stop thinking about the children and families in Zimbabwe and how we can support them - especially through the diverse challenges they face. With your help and the hard work of many Zimbabweans - we always find a way! Children who are sponsored continue to receive their monthly food hampers in a safe manner.

COVID-19 MAHEWU DISTRIBUTION TO 6,000 CHILDREN

Last month we managed to reach 204 of the most vulnerable families, in one area, to deliver maize and soya from our Conservation Agriculture farmers. The relief and gratitude from elderly grandmothers and child led households was emotional.

However, before lockdown over 5,000 children were receiving a nutritious porridge-mahewu drink every day at school - we couldn't help but worry, what are they having now?

We had to be creative in making sure the children still received the mahewu - with 700% hyperinflation, a severe fuel and cash crises, lockdown restrictions and villages in impossible-to-reach locations - it had to be an impeccably organised operation by our small team, parent volunteers and school committees. The transport chain varied from large trucks with sacks of food to scotch carts and cattle navigating through dried-up river ravines. We wanted to make sure we got food to the forgotten, beyond-reach children and families so everyone has an equal chance!

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

During our fundraising campaign we set a new challenge for ourselves - to add 1,000 babies and toddlers to our list of children receiving mahewu every day. We are so grateful to everyone who helped us reach that target and are happy to share with you that we have succeeded in delivering a supply of mahewu to 6,000 babies and children for the next 3 months! Parents came to the schools, in small groups, to collect the food according to the register and the number of children in their care. Everyone expressed sincere gratitude and had the opportunity to talk with school staff and our small team in an attempt to release the heavy burdens they carry.

Thank you to Ruff's Kitchens, The Phyllis Aspinall Foundation, WTMD, some private philanthropists and our loyal monthly donors for enabling us to feed the many desperate families in Zimbabwe.

"Us Zimbabweans know suffering! We have experienced very bad droughts, severe food shortages due to terrible economical problems and illness. But these days feel even more hopeless... all of those things just get worse. I can honestly say that it is only through people like you that we survive. We just don't know what else to do or say... THANK YOU and please don't forget us." Teacher, Makonde District, Zimbabwe

All donations are presently going towards nutrition relief to ease suffering from starvation and contribute to health and well-being (during the Covid 19 pandemic).

KIDS IN CAMPS - UGANDA

As the Comic Relief grant was coming to an end in June 2020, it was our priority to try to arrange school funds for the 9 remaining school children for the next 3 years.

This was obviously a tricky task and USDC (the local Charity that became involved at the request of Comic Relief last year) had to work with each of the 4 school's that the children attend to arrange contracts be drawn up for the children to prove that their fees had been paid and they were entitled to attend each year. This would ensure everyone completed Primary School and the majority would get at least 3 years of High School.

We had to reduce all of the personal money that the children had previously been receiving so that we could save as much money as possible for the school fees. The children were given counsellors and local support so that they were not just left alone once the grant had finished and USDC would no longer be visiting.

USDC encouraged the children to get jobs so that they could earn their extra personal money that they had been receiving from the grant.

USDC continued to visit the children every 3 months to check on their progress and to encourage the families to become as self-sufficient as possible.

Below is the last report that we received from USDC in June 2020.

Delivery of food and other sanitary wear:

Food items include maize flour, beans and sanitary wear including Jik, detergents and soap where delivered by focal person to the families of the young people. This aimed at supporting the beneficiaries during the COVID-19 lockdown by government.

We also supplied sanitary wear as a measure for preventing the spread of COVID-19 virus in camps especially among the two families. Other items were paid directly to schools as requested.

School selection and Admission:

Project coordinator and focal person worked hand in hand with inclusive community champions to ensure that the two young people named John and David Ajak are admitted in secondary school of their choice.

They were both admitted in boarding school named Inde technical school and Comboni Comprehensive college Adjumani.

Advance payment of School fees and other school requirements:

Between March and May 2020, we were able to receive demand notes and signed agreements for advance payments for all boarding schools.

Schools include St Mary Assumpta SS, Comboni Comprehensive College Adjumani, St Andrews Moyo and Inde technical school.

Learners paid for include Jacqueline, David Ajak, Coline Joseph and John c Ajak.

Other school items like mattress, suit case including transport to and from home were paid for David and John Ajak. It was due to the information got during home visits that we decided to cater for these expenses

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

since this family is child led by John Ajak.

We were also able to give a recommendation letter for scholarship application for university studies. This was for our former beneficiary named Immaculate who scored 7 points at Advanced level.

Challenges

It has been so hard to reach out to the school heads and other partners due to limitation of transport in the lockdown.

It is also still difficult to travel in border districts like Adjumani which has hindered the payment process

It is also difficult to tell when schools will resume which calls for continuous follow up.

WAY FORWARD

USDC has signed a memorandum of understanding with Windle Trust International to take on the custody of remaining funds worth five million four hundred eighty nine thousand one hundred seventy eight shillings (Ugx 5,489,178/=). It's the leading agency for education in emergencies USDC has also followed-up with the pending receipts paid in advance and other adjustments in school program as guided by Government. We are grateful to Aletheia Foundation for supporting the two families who we are glad to have met and worked with. We trust Windle Trust to do the rest of the remaining work to support the children achieve their education goals

KIDS IN CAMPS - KENYA

Grace, Anne and Family

As the Comic Relief grant for Anna, John and Amos was also coming to an end in June 2020, we reduced the children's personal money to get them used to not having that monthly income and we also wanted to have a little spare so that we could continue to support them for the coming year.

The children are doing very well in school and although Grace is at university. The schools did close because of COVID but not until the summer of 2020. We were able to buy the children a laptop for home schooling.

The annual visit and report this year was completed by Asha Jaffar on behalf of the Aletheia Foundation. The following is what she has written in her own words.

I visited Grace's family on the 5th of March 2020. On behalf of the Aletheia Foundation.

Grace picked me from Nakuru Town station and we both took public transport to their new place. Last year, Grace lived in a 9,000ksh two bedroom house and said she had to relocate because the cost of rent was a bit high. Now that she is in university she needs to save a lot and work part time.

The house is in a really beautiful gated community. With running water, electricity that is built from bricks and cement with very nice finishing. It has two bedrooms, and Grace has divided between the two rooms with the siblings and the mom taking each. A kitchen, a living room and a front yard.

Grace still lives with the mom. The only problem is she cannot speak Swahili so going out to look for a job is an uphill task in Nakuru. Anna requested if Aletheia Foundation could support the mom with a business. She is a great tailor and can roll with it if she gets a start up capital to work with. Meanwhile she helps Grace with house chores like cooking, cleaning and taking care of the house when Grace is in school.

Grace and I and Anna who was home that day, decided to go visit Amos and John who are both in boarding schools. We first went to visit Amos who is a high school student at "Njoro High school". The school is about 1 hour from where Grace now lives, which isn't that far in case Grace and Anna need to go and visit their brother.

I spoke to Amos's teacher and he mentioned that Amos has been improving in terms of performing well in class. His discipline is commendable and he has been putting extra effort in school. Amos also emphasized on the fact that he is doing well in school and just needs more support in terms of getting a stipend that can help him during school trips and even study breaks. Amos is now in Year Two and says he is looking forward to completing high school soon and joining university!.

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Anna, Grace and I said Goodbye to Amos and left to go see John. Anna was at home on the day (s) I visited. She mentioned that she was sent home because she had not completed some payments but Grace promised to cover it before the end of that week. Anna said school has been great, she is now in Form 4 and says she is really working hard to join a university coming next year. She is in a catholic school that is rated to be one of the best and says she is sure she will get a good grade.

We went to John's school very late in the evening. John is in a boarding school next to Anna's school. Anna says she feels she can protect the brother because he is young, needs support and someone to talk to on a regular basis. I spoke to John's teacher and she mentioned that John's studies are affected by his condition. He strains to study and she hopes a solution will be found soon. John also said the eyes affect him even though it does not hurt.

The Aletheia Foundation has been covering Grace's siblings family school fees and related essentials, such as books and uniforms. But when I got there and assessed their needs, they were still a lot and they were still lacking that the 15k sent every month cannot cover. Grace explained that Kenya is getting very expensive and she has to really try to cut it down to a very small budget that is not really a comfortable living. They have been living on a basic diet of githeri (mixed bean dish), ugali (maize flour mash) and sugary tea. Variations to this diet seem rare and they said that often they will only eat one meal a day, usually in the evening. There is of course no room in their budget for an emergency of any sort, particularly medical.

Grace was nice enough to walk with me back to Nakuru town...After a few hours I put Grace in a Piki and waved them goodbye. It was raining heavily so I could not go back with them to their home. I left for Nairobi and called Grace when I arrived back well.

School updates

- Grace is in university studying Journalism
- Anne is in form 3- second year of high school (Rorie secondary school)
- Amos is in Form 2-First year of High School (Njoro High school)
- John is in class 6-junior class of primary school (St John's primary school)

Monthly Expenses in ksh

- Food and house supplies - 20,000
- Rent - 7,500
- Miscellaneous - 5,000

TB - Return of the Plague

Nokubegha: We continue to visit Nokubegha and her brother every 3 months, to bring them fresh food supplies and items such as flour and rice that will last them until the following visit. Every few months she will let us know about the extra personal items that she may need. She said she needed some new shoes and new school uniform, so we purchased those items for her.

This year she was invited to the annual Reed Dance Ceremony, which is only for girls of a certain age. We were able to buy her a special dress and pay for her to attend, which she loved.

She is in her 3rd year of high school now and is doing really well. This year she should take her Junior Certificate Exams and she passed her Final Year exams for 2019. She is at boarding school but continues to go home as often as possible to see her brother.

This year due to COVID, Nokubegha has spent most of it homeschooling. We were able to buy her a laptop so that she could continue her studies from there.

We are able to pay her annual rent, her annual school fees and send money for exams, food and personal items.

The Slumdog Children of Mumbai

We continue to send Deepa and her family a small sum every month, which is increased each year due to a rise in inflation, this money is used as a support for the family.

Deepa: is now 17, is married and has had a healthy baby boy in February 2020.

Shobha: Shobha has not been keeping that well. She is getting older and we need to help her financially so that she is able to get the medication that she requires. We continue to support her and Deepa's younger brothers.

THE ALETHEIA FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

FINANCIAL REVIEW

Principal funding sources

Income from 1st September 2019 - 31st August 2020 enabled the Aletheia Foundation to make grants totalling £97,493 with management and administration costs at £18,973. There is currently £72,992 held at the bank, which will be released over the coming years to support the children throughout their childhood.

Throughout the year under review, the Aletheia Foundation is confident it has significantly helped the children who appeared in their films towards a brighter and better future and will continue to do so.

The Trust's Foundation Manager, Kate van Koten works several hours a week according to need and maintains the Foundation's relationship with donors and beneficiaries; she looks after fundraising, social media and event management. Sharon Thompson is responsible for overseeing the administration of Zimbabwe's Forgotten Children's on the ground in Zimbabwe, she also looks after fundraising and all social media for the Zimbabwe's Forgotten Children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The charity consists of five trustees who meet periodically.

Related parties

There are no related parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1110096

Principal address

49 Oxford Road South
London
W4 3DD

Trustees

B J Edwards

Independent Examiner

Jeremy Hyde
FCCA FCA
LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

Solicitors

White & Company
190 Clarence Gate Gardens
London SW1V 1QJ

Approved by order of the board of trustees on 28 June 2021 and signed on its behalf by:



B J Edwards - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ALETHEIA FOUNDATION

Independent examiner's report to the trustees of The Aletheia Foundation

I report to the charity trustees on my examination of the accounts of The Aletheia Foundation (the Trust) for the year ended 31 August 2020.

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.

Jeremy Hyde
FCCA FCA
LEES
Chartered Certified Accountants
18 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX

28 June 2021

THE ALETHEIA FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		134,940	71,996
EXPENDITURE ON			
Raising funds		18,973	10,913
Charitable activities			
Grants		97,493	62,175
Total		116,466	73,088
NET INCOME/(EXPENDITURE)		18,474	(1,092)
RECONCILIATION OF FUNDS			
Total funds brought forward		53,870	54,962
TOTAL FUNDS CARRIED FORWARD		72,344	53,870

The notes form part of these financial statements

THE ALETHEIA FOUNDATION

BALANCE SHEET
31 AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Cash at bank		72,992	54,518
CREDITORS			
Amounts falling due within one year	4	(648)	(648)
NET CURRENT ASSETS		<u>72,344</u>	<u>53,870</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		72,344	53,870
NET ASSETS		<u>72,344</u>	<u>53,870</u>
FUNDS	5		
Unrestricted funds		<u>72,344</u>	<u>53,870</u>
TOTAL FUNDS		<u>72,344</u>	<u>53,870</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2021 and were signed on its behalf by:



B J Edwards - Trustee

THE ALETHEIA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	71,996
EXPENDITURE ON	
Raising funds	10,913
Charitable activities	
Grants	62,175
Total	<hr/> 73,088
NET INCOME/(EXPENDITURE)	<hr/> (1,092)

THE ALETHEIA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

54,962

TOTAL FUNDS CARRIED FORWARD

53,870

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020
£

2019
£

Other creditors

648

648

5. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	53,870	18,474	72,344
TOTAL FUNDS	<u>53,870</u>	<u>18,474</u>	<u>72,344</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,940	(116,466)	18,474
TOTAL FUNDS	<u>134,940</u>	<u>(116,466)</u>	<u>18,474</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	54,962	(1,092)	53,870
TOTAL FUNDS	<u>54,962</u>	<u>(1,092)</u>	<u>53,870</u>

THE ALETHEIA FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,996	(73,088)	(1,092)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,996</u>	<u>(73,088)</u>	<u>(1,092)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

THE ALETHEIA FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	112,904	70,746
Gift aid	22,036	1,250
	<u>134,940</u>	<u>71,996</u>
Total incoming resources	134,940	71,996
EXPENDITURE		
Raising donations and legacies		
Office & administration costs	18,973	10,913
Charitable activities		
Grants to institutions	97,493	62,175
	<u>116,466</u>	<u>73,088</u>
Total resources expended	116,466	73,088
Net income/(expenditure)	<u>18,474</u>	<u>(1,092)</u>



Strictly Private & Confidential

Board of Trustees
The Aletheia Foundation
49 Oxford Road South
London W4 3DD

Our Ref: GDL / MAW / A0184
Date: 28 June 2021

Terms of engagement – Independent examiner's report for an unincorporated charity

We are pleased to accept the appointment as independent examiners of the charity and are writing to confirm our terms for carrying out the work and to clarify our respective responsibilities.

This letter is effective from 28 June 2021 and will remain so until it is replaced.

We shall be grateful if you could confirm your agreement to the terms by signing below and returning the letter to us.


Yours faithfully



LEES

PLEASE SIGN BELOW:

I confirm that I have read and understood the contents of this letter and agree that it accurately reflects the services that I have instructed you to provide.

Signed 
Mr B J Edwards
Signed on behalf of the Trustees

Dated 30/06/21

SCOPE OF SERVICES

Your responsibility to us

The advice that we give can only be as good as the information on which it is based. In so far as that information is provided by you, or by third parties with your permission, your responsibility arises as soon as possible if any circumstances or facts alter, as any alteration may have a significant impact on the advice given. If the circumstances change therefore or your needs alter, advise us of the alteration as soon as possible in writing.

Statutory responsibilities

As trustees of the above charity, you are required by statute to prepare accruals accounts for each financial year which present the income and expenditure of the charity for the period, and its assets and liabilities at the end of the period, together with a trustees' annual report in accordance with the Charities Act 2011/ Charities Act (Northern Ireland) 2008. In preparing those accounts you must:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is not appropriate to presume that the charity will continue in operation.

It is your responsibility to keep proper accounting records which disclose with reasonable accuracy at any particular time the financial position of the charity and to enable us to ensure that the accounts comply with the Charities Act 2011/ Charities Act (Northern Ireland) 2008. It is also your responsibility to safeguard the assets of the charity and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities with an appropriate system of internal controls.

You are also responsible for making available to us, as and when required, all the charity's accounting records and all other relevant records and related information, including minutes of all trustees' meetings.

The intended users of the report are the trustees. The report will be addressed to the trustees.

Our legal and professional duty is to state in our report whether any matters have come to our attention which, in our opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached and to report whether or not any matter has come to our attention in connection with the examination which gives us reasonable cause to believe:

- proper accounting records have not been kept by the charity in accordance with section 130 of the Charities Act 2011/section 64 of the Charities Act (Northern Ireland) 2008, as amended.
- the accounts and statement are not in agreement with the accounting records.
- the accounts do not comply with the Charities Act 2011/ Charities Act (Northern Ireland) 2008.
- we also have an obligation to consider whether the information in the trustees' statutory annual report is materially consistent with that in the accounts.

There are certain other matters that, according to the circumstances, may need to be dealt with in our report. For example, material breaches of trust or information not provided to us.

We have a statutory duty to report to the Charity Commission/Office of the Scottish Charity Regulator/The Charity Commission for Northern Ireland/other regulator such matters (concerning the activities or affairs of the charity or any connected institution or body corporate) of which we become aware during the course of our examination which are (or are likely to be) of material significance to the regulator in the exercise of their powers of inquiry into, or acting for the protection of, charities.

Under directions issued by the Charity Commission/Office of the Scottish Charity Regulator/ The Charity Commission for Northern Ireland /other regulator, we are obliged to report to it any matters which we become aware of during the course of our examination, which give us reasonable cause to believe that one or more of the trustees has been responsible for deliberate or reckless misconduct in the charity's administration.

Should you instruct us to carry out an alternative report then it will be necessary for us to issue a separate letter of engagement.

If as a result of the work we perform, we arrive at the conclusion that the charity is not entitled to exemption from an audit of the accounts, or if we are unable to reach a conclusion on this matter, we will not issue any report. We will provide you with written notification of the reasons for this.

We are also required to report any of the following matters that have become apparent during the course of the independent examination:

- whether there has been any material expenditure or action which appears not to be in accordance with the trusts of the charity;
- whether any information or explanation to which we are entitled has not been afforded to us; and
- whether any information in the trustees' statutory annual report is inconsistent in any material respect with that in the financial statements.

As trustees of a charity, you are under a duty to prepare an annual report for each financial year complying in its form and content with the Charities Act 2011/ the Charities and Trustee Investment (Scotland) Act 2005/ Charities Act (Northern Ireland) 2008. You should also have regard to *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities* issued by the Charity Commission and the Office of the Scottish Charity Regulator in their role as the joint SORP-making body, recognised by the Financial Reporting Council.

As trustees you are required to report as to whether you have given consideration to the major risks to which the charity is exposed, and to the systems designed to mitigate these risks. Compliance with the SORP requires you to confirm that these risks have been reviewed and that systems have been established to mitigate those risks. I am not required to audit this statement, or to form an opinion on the effectiveness of the risk management and control procedures.

Our service to you

Our examination will be carried out in accordance with guidance provided by the Charity Commission/Office of the Scottish Charities Regulator/ the Charity Commission for Northern Ireland /other regulator.

Our examination will involve comparing the accounts with the accounting records and making limited enquiries of the charity's officers. In certain circumstances we shall look for independent evidence to support entries in the accounting records or in the presentation of the accounts.

The responsibility for safeguarding the assets of the charity and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. Our examination should not be relied on to disclose all such material misstatements or fraud, errors or instances of non-compliance as may exist.

As part of our normal procedures, we may request you to provide formal representations concerning certain information and explanations we have received from you during the course of my examination.

In order to assist us with our examination of your accounts, we will request sight of any documents or statements that will be issued with the accounts. This will include the trustees' report. We reserve the right to attend all general meetings of the charity, and to receive notice of all such meetings.

It is not the purpose of our examination to identify all significant weaknesses in the charity's systems, but if any such weaknesses come to our attention, we shall report them to you. If this situation occurs, the report should not be provided to any third party without our consent. Once we have issued our report we have no further direct responsibility in relation to the accounts for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the annual general meeting that may affect the accounts.

OTHER TERMS AND CONDITIONS

Applicable law

These terms of engagement, are governed by, and should be construed in accordance with, English law. Each party agrees that the Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those Courts, to claim that the action has been brought in an inappropriate forum, or to claim that those Courts do not have jurisdiction.

Changes in the law or practice or in public policy

We will not accept responsibility, or liability for any losses, if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law (or the interpretation thereof) or practice or in public policy or your circumstances.

Client identification and verification

As with other professional services firms, we are required to identify and verify our clients for the purposes of the UK anti-money laundering legislation. Save in exceptional circumstances we cannot start work until this requirement has been met. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases including ID verification software.

Client money

We may from time to time hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. Fees paid by you in advance for professional work to be performed and clearly identifiable as such shall not be regarded as clients' monies.

Commissions and other benefits

In some circumstances we may receive commissions or other benefits for introductions to other professionals or in respect of transactions which we arrange for you. Where this happens, we will notify you of any such commissions or benefits.

Confidentiality

Communication between us is confidential. We shall take all reasonable steps not to disclose your information except where we are required to and as set out in our privacy notice. Unless we are authorised by you to disclose information on your behalf this undertaking will apply during and after this engagement. We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality and security terms.

Conflicts of interest

If there is a conflict of interest in our relationship with you or in our relationship with you and another client that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, then we will adopt those safeguards. Where conflicts are identified that cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services. If this arises, we will inform you promptly. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours, subject, of course, to the obligations of confidentiality referred to above.

Data Protection

We confirm that we will comply with the provisions of the General Data Protection Regulation (GDPR) when processing personal data about you.

Processing means:

- obtaining, recording or holding personal data; or
- carrying out any operation or set of operations on personal data, including collecting and storage, organising, adapting, altering, using, disclosure (by any means) or removing (by any means) from the records manual and digital.

The information we obtain, process, use and disclose will be necessary for:

- the performance of the contract
- to comply with our legal and regulatory compliance and crime prevention
- contacting you with details of other services where you have consented to us doing so
- other legitimate interests relating to protection against potential claims and disciplinary action against us.

This includes, but is not limited to, purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns.

In regard to our professional obligations, we are a member firm of the ACCA. Under the ethical and regulatory rules of ACCA we are required to allow access to client files and records for the purpose of maintaining our membership of this body.

Data Protection Act (DPA) 2018 and the GDPR set out a number of requirements in relation to the processing of personal data. LEES take privacy of the information we process seriously. We will only use personal information accessed under this contract to administer your account and to provide the services you have requested from us. For further information on our approach to handling personal data; our privacy notice is available at www.leesaccountants.co.uk/lees-privacy-notice. In agreeing to the terms of this letter you will be indicating that you have read and agreed the terms under which we operate as set out in this notice.

Disengagement

Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear. Should we have no contact with you for a period of 12 months or more, we may issue to your last known address a disengagement letter and thereafter cease to act. We reserve the right following termination for any reason to destroy any of your documents that we have not been able to return to you after a period of six months unless other laws or regulations require otherwise.

Electronic and other communication

As instructed, we will communicate with you and with any third parties you instruct us to as set out in our privacy notice via email or by other electronic means. The recipient is responsible for virus-checking emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However, electronic communication is not totally secure and we cannot be held responsible for damage or loss caused by viruses, nor for communications that are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

Any communication by us with you sent through the post or DX system is deemed to arrive at your postal address two working days after the day that the document was sent.

When accessing information held electronically by HMRC, we may have access to more information than we need and will only access records reasonably required to carry out the contract.

You are required to keep us up to date with accurate contact details at all times. This is important to ensure that communications and papers are not sent to the incorrect address.

Fees and payment terms

Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility and the importance and value of the advice that we provide, as well as the level of risk. If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.

Where requested we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

We will issue bills, and our invoices are due for payment upon presentation or within 30 days of issue. Our fees are exclusive of VAT which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

We reserve the right to charge interest on late paid invoices at the rate of 5% above bank base rates under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. We intend to exercise these rights only where it is fair and reasonable to do so.

If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

On termination of the engagement you may appoint a new adviser. Where a new adviser requests professional clearance and handover information we reserve the right to charge you a reasonable fee for the provision of handover information.

Implementation

We will only assist with implementation of our advice if specifically instructed and agreed in writing.

Intellectual property rights

We will retain all copyright in any document prepared by us during the course of carrying out the engagement save where the law specifically provides otherwise.

Internal disputes within a client

Where this engagement letter is addressed to a business, and if we become aware of a dispute between parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the normal place of business for the attention of the directors/proprietors. If conflicting advice, information or instructions are received from different directors/principals in the business we will refer the matter back to the board of directors/the partnership/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

Interpretation

If any provision of this engagement letter is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

Investment services

Investment business is regulated under the Financial Services and Markets Act 2000 and the Financial Services Act 2012.

If, during the provision of professional services to you, you need advice on investments, we may have to refer you to someone who is authorised by the Financial Conduct Authority or the Prudential Regulation Authority. However, as we are licensed by the ACCA, we may be able to provide certain investment services that are complementary to, or arise out of, the professional services we are providing to you. Such services may include:

- advice to you on investments generally, but not recommending a particular investment or type of investment;
- advice and assistance in transactions concerning shares or other securities not quoted on a recognised exchange; and
- manage investments or act as trustee (or donee of power of attorney) where decisions to invest are taken on the advice of an authorised person.

Lien

Insofar as we are permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

Limitation of liability

We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses directly caused by our negligence or wilful default.

Exclusion of liability for loss caused by others

We will not be liable if such losses, penalties, interest or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.

In particular, where we refer you to another firm whom you engage with directly, we accept no responsibility in relation to their work and will not be liable for any loss caused by them.

Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

Exclusion of liability relating to non-disclosure or misrepresentation

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures that we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

Indemnity for unauthorised disclosure

You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

Limitation of aggregate liability

The maximum aggregate liability of this company its, directors and employees to all persons to whom the engagement letter is addressed and any other person that we have agreed with you may rely on our work is limited to the sum insured under the company's professional indemnity Insurance (available on request). By agreeing to the terms of the engagement letter, you accept that you have given proper consideration to this limit and that it is reasonable in all the circumstances. If you do not wish to accept it, you should contact us to discuss it before agreeing to the terms.

You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our directors or employees; on a personal basis.

Limitation of Third-Party Rights

The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter that a specified third party may rely on our work. We accept no responsibility to third parties, including where applicable any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. It may not be used or relied upon for any other purpose or by any other person other than you without our prior written consent. A party to this agreement is the only person who has the right under the Contracts (Rights of Third Parties) Act 1999 to enforce any of its terms.

If our advice is disclosed to any third party (with or without our consent), then we accept no responsibility or liability to that third party for any consequences that may arise to them, should they rely on the advice.

If it is proposed that any documents or statement which refer to our name are to be circulated to third parties, please consult us before they are issued.

Money Laundering Regulations 2017

In accordance with the Proceeds of Crime Act, The Terrorism Act, Money Laundering Regulations 2017 and The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 you agree to waive your right to confidentiality to the extent of any report made, document provided, or information disclosed to the National Crime Agency (NCA).

You also acknowledge that we are required to report directly to the NCA without prior reference to you or your representatives if during the course of undertaking any assignment the person undertaking the role of Money Laundering Reporting Officer becomes suspicious of money laundering.

As with other professional services firms, we are required to have appropriate risk-based policies and procedures for assessing and managing money laundering risks: this applies at the start of any business relationship and through the lifetime of the relationship. This includes undertaking appropriate customer due diligence. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.

Copies of such records created as part of the client due diligence process, including any non-engagement documents relating to the client relationship and ongoing monitoring of it, will be retained by us for a period of five years after we cease to act for the business unless we are required to retain them under statutory obligation, or to retain them for legal proceedings, or you consented to the retention in which case the records will be retained for not more than 10 years.

Notification

We shall not be treated as having notice, for the purposes of our responsibilities, of information provided to members of our firm other than those engaged on the specific assignment (for example, information provided in connection with accounting, taxation and other services).

Our responsibilities

We have set out the agreed scope and objectives of your instructions within this letter of engagement. Any subsequent changes will be discussed with you and where appropriate a new letter of engagement will be agreed. We shall proceed on the basis of the instructions we have received from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or inaccurate. We shall not be responsible for any failure to advise or comment on any matter that falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation unless it is one against which it is the expressed purpose of these instructions to provide protection.

Where you have instructed us to do so we will provide such other services as may be agreed between us from time to time. These services will be subject to the terms of this engagement letter and standard terms and conditions of business unless we decide to issue a separate engagement letter. An additional fee may be charged for these services.

Period of engagement and termination

Our work will begin when we receive your implicit or explicit acceptance of the terms of this letter. Except as stated in that letter we will not be responsible for periods before that date.

Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

If you engage us for a one-off piece of work (for example advice on a one-off transaction or preparation of a tax return for one year only) the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties and we will not undertake further work beyond that date.

Professional rules and statutory obligations

We will observe and act in accordance with the by-laws, regulations and ethical guidelines of the ACCA and will accept instructions to act for you on this basis.

You are responsible for bringing to our attention any errors, omissions or inaccuracies in your returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.

In particular, you give us the authority to correct errors made by HMRC where we become aware of them. In addition, we will not undertake tax planning which breaches professional conduct in relation to taxation. We will therefore comply with the general anti-abuse rule and the targeted anti-avoidance rule. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. The requirements are available online at www.accaglobal.com/en.html.

The implications of professional body membership as it relates to GDPR are set out in the privacy notice, which should be read alongside these standard terms and conditions of business.

Provision of Services Regulations 2009

In accordance with our professional body rules we are required to hold professional indemnity insurance. Details about the insurer and coverage can be found at our offices.

Quality of service

We aim to provide a high quality of service at all times. If you would like to discuss with us how our service could be improved or if you are dissatisfied with the service that you are receiving please let us know by contacting a LEES Director. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may take up the matter with the ACCA. This should be done promptly and, in any event, no later than 6 months after exhausting our procedures.

Reliance on advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. However, bear in mind that advice is only valid at the date it is given.

Retention of papers

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you if requested.

When we cease to act for you we will seek to agree the position on access to cloud-accounting records to ensure continuity of service. This may require you to enter direct engagements with the software providers and pay for that service separately. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Companies, LLPs and other corporate entities

- six years from the end of the accounting period.

While certain documents may legally belong to you, we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than seven years old. This includes your documents if they have not been reclaimed by you within the seven-year period. You must tell us if you require the return of any specific document or their retention for a longer period.

You should retain documents that are sent to you by us as set out in the privacy notice, which should be read alongside these terms and conditions.

Timetable

The services we undertake to perform for you will be carried out on a timescale to be determined between us on an ongoing basis. The timing of our work will in any event be dependent on the prompt supply of all information and documentation as and when required by us.