

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

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THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 OCTOBER 2023**

Trustees

Patrick Sullivan, Chairman
Thomas Yendell, Vice Chairman
Christopher Moller, Honorary Treasurer
Anne Moller, Secretary
Roger Gillman
Jayne Pratt
Joe Sparks
Alice Yaya Tsatsu Agbagba (appointed 9 September 2023)
Sahareh Ali (appointed 9 September 2023)

Charity registered number

1126462

Principal office

344 High Street
Cottenham
Cambridge
CB24 8TX

Secretary

Anne Sparrowhawk

Accountants

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees present their annual report together with the financial statements of the The Education and Book Appeal, Ghana (TEABAG) for the 1 November 2022 to 31 October 2023.

Objectives and activities

a. Policies and objectives

The charity's objectives are to:

- Provide relief from poverty for people in Ghana and elsewhere;
- Provide education and support, with funding to achieve that;
- Develop collaborative working with other bodies with similar objects; and
- Develop partnerships, communication and co-operation with other organisations.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity's activities include:

- Fundraising in the UK; and
- Frequent visits to Ghana by the trustees and others who can further the objectives (all at their own expense).

c. Main activities undertaken to further the charity's purposes for the public benefit

The charity manages the running of the Mankoadze Vocational College ('the college').

It also funds the primary schools in the villages of Mankoadze, Abrekum and Onyadze.

The charity has continued to work within its objectives to assist those in need and to relieve poverty in accordance with guidance issued by the Charity Commission on public benefit.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Achievements and performance

a. Review of activities

TEABAG continues to raise funds from donations in the UK and mainland Europe for the support of the village in Ghana and its environs, with a particular focus on education and health.

The Vocational College has completed its first year as a fully independent vocational education institution, taking full advantage of control over staff appointments, admissions policy and curriculum. We have now completed teaching the final year of the previous curriculum.

The village schools have suffered a loss of teaching staff, due to low salaries and lack of teacher accommodation. In response, we have organised for local people (who unfortunately are not educationally trained) to attend the schools and maintain order, but this is scarcely a satisfactory solution. The government shows no sign of addressing this, and TEABAG is unable to take on the responsibility for the staffing of the schools, though we have continued to provide maintenance for the fabric of the school buildings (which we do not own).

We have migrated the accounts in both the UK and Ghana to QuickBooks, and trained the Treasurer and College Administrator in operation of the new system. An "open book" policy has been adopted, giving the teams in both countries full transparency. Ghana staff salaries are now paid into bank accounts, and the use of cash has been minimised.

All UK costs have been covered by a generous donation from the founder of the charity, enabling us to continue to say to prospective donors that 100% of their donation will go to Ghana. We consider this to be a particularly strong selling point for the charity.

Exchange rate volatility became even more of an issue during the year, and agreement has now been reached with the staff that salaries are pegged to sterling, with conversion to Ghana cedis at the point of payment. This has resulted in salaries rising significantly in numerical terms, although profiteering in Ghana has inflated prices even more. We intend in the coming year to add an annual review to account for the inflation of sterling, and to provide additional exceptional staff performance awards.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Trustees aim to maintain a target level of funds held in reserves of £20,000 so as to ensure the charity's educational objectives can always be fulfilled. The level of unrestricted funds at the year end were in excess of this target.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

Structure, governance and management

a. Constitution

The Education and Book Appeal, Ghana (TEABAG) is a registered charity, number 1126462, and is constituted under a trust deed dated 22 February 2008.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the annual meeting by membership. Re-election occurs every year.

c. Policies adopted for the induction and training of Trustees

Trustees are appointed based on the skills they can provide. Three of the Trustees are very experienced educationalists, bringing a total of 50 years' experience of managing schools and colleges. One brings fundraising expertise; one brings engineering expertise and bookkeeping. The Chairman frequently travels to Ghana on business, manages shipping of books and equipment and periodic onsite supervision. All Trustees have been to Ghana several times at their own expense.

The Treasurer keeps up-to-date with Charity Commission and HMRC requirements, and takes advantage of any online training they provide.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. However, possible future actions by the Ghana government remain an unquantifiable concern.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2023

Statement of Trustees' responsibilities

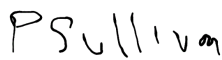
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Patrick Sullivan
Chair of Trustees
Date: 12/8/2024

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

Independent examiner's report to the Trustees of The Education and Book Appeal, Ghana (TEABAG) ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 October 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2023

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an independent examiner's 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 or for this report.

Signed: *Jennifer L Tolmie*

Jennifer L Tolmie

Dated: 12/8/2024

FCA

Griffin Stone Moscrop & Co

Chartered Accountants

21-27 Lamb's Conduit Street

London

WC1N 3GS

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	12,474	41,429	53,903	51,678
Total income		12,474	41,429	53,903	51,678
Expenditure on:					
Charitable activities	3	15,848	42,483	58,331	42,278
Total expenditure		15,848	42,483	58,331	42,278
Net (expenditure)/income		(3,374)	(1,054)	(4,428)	9,400
Transfers between funds	6	(6,650)	6,650	-	-
Net movement in funds		(10,024)	5,596	(4,428)	9,400
Reconciliation of funds:					
Total funds brought forward		33,602	55,414	89,016	79,616
Total funds carried forward		23,578	61,010	84,588	89,016

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

BALANCE SHEET
AS AT 31 OCTOBER 2023

	Note	2023 £	2022 £
Fixed assets			
		-	-
Current assets			
Cash at bank and in hand	84,588	89,016	
Net current assets		84,588	89,016
Total net assets		84,588	89,016
Charity funds			
Restricted funds	6	61,010	55,414
Unrestricted funds	6	23,578	33,602
Total funds		84,588	89,016

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

PSullivan
.....
Patrick Sullivan
Chair of Trustees
Date: 12/8/2024

The notes on pages 10 to 18 form part of these financial statements.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared on a receipts and payments basis, under the historical cost convention.

This is consistent with Charity Commission guidelines whereby unincorporated charities, including churches and CIOs, with annual income of less than £250,000 can prepare financial statements on a receipts and payments basis.

The Education and Book Appeal, Ghana (TEABAG) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised upon receipt, provided that any conditions for receipt have been met.

1.3 Expenditure

Expenditure is recognised upon settlement i.e. upon the transfer of economic benefits to a third party.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.5 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 recognised at transaction value and subsequently measured at their settlement value.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
General donations	12,474	-	12,474	12,258
Sponsorship	-	913	913	2,014
Additional teachers	-	30,000	30,000	-
Governance and administrative contributions	-	1,982	1,982	3,375
Hostel	-	-	-	25,000
Deaf School	-	-	-	3,500
Feeding Program	-	1,000	1,000	-
Water Improvement	-	1,000	1,000	-
Plastic Project	-	331	331	-
Catering Refurbishment	-	1,203	1,203	-
Kindergarten Refurbishment	-	5,000	5,000	-
Truck	-	-	-	5,531
	<u>12,474</u>	<u>41,429</u>	<u>53,903</u>	<u>51,678</u>
Total 2022	<u>12,258</u>	<u>39,420</u>	<u>51,678</u>	

3. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Direct costs	<u>15,848</u>	<u>42,483</u>	<u>58,331</u>	<u>42,278</u>
Total 2022	<u>20,964</u>	<u>21,314</u>	<u>42,278</u>	

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

4. Analysis of expenditure by type

	Activities undertaken directly 2023 £	Governance costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	56,349	1,982	58,331	42,278

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
General maintenance and administrative	2,687	2,184
College	9,779	5,214
Schools	3,382	6,184
Sponsorship (Restricted)	1,536	927
Medical projects (Restricted)	119	1,686
Hostel (Restricted)	-	4,239
Solar Electricity system (Restricted)	-	2,847
Water improvement (Restricted)	1,935	-
Kindergarten Refurb project (Restricted)	7,124	-
Cost of additional Teachers (Restricted)	21,786	8,077
Scholarship scheme	-	1,092
Deaf School (Restricted)	2,262	1,966
Task force	-	1,336
Plastic recycling project (Restricted)	219	-
Feeding programme	5,520	4,954
	56,349	40,706

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

4. Analysis of expenditure by type (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Independent examiner's fee (restricted)	1,982	1,572

5. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	84,588	89,016

Financial assets measured at fair value through income and expenditure comprise cash at bank.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

6. Statement of funds

Statement of funds - current year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2023 £
Unrestricted funds					
General fund	33,602	12,474	(15,848)	(6,650)	23,578
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Sponsorship	4,268	913	(1,536)	-	3,645
Medical projects	1,528	-	(119)	-	1,409
Water improvement	20,761	1,000	(1,935)	-	19,826
Governance and administrative	1,803	1,982	(1,982)	-	1,803
Additional teachers	24,110	30,000	(21,786)	-	32,324
Deaf School	2,944	-	(2,262)	-	682
Feeding Program	-	1,000	(5,520)	4,520	-
Plastic recycling project	-	331	(219)	-	112
Catering Refurb project	-	1,203	-	-	1,203
Kindergarten Refurb project	-	5,000	(7,124)	2,130	6
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	55,414	41,429	(42,483)	6,650	61,010
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> 89,016 <hr/>	<hr/> 53,903 <hr/>	<hr/> (58,331) <hr/>	<hr/> - <hr/>	<hr/> 84,588 <hr/>

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

6. Statement of funds (continued)

Purpose of restricted funds:

Sponsorship - provision of school and college sponsorship.

Medical projects - provision of medical care for individuals in need, and infrastructure to support medical services in the village.

Water improvement - to be used to improve the water supply and quality at the college.

Truck - previous restricted fund used to allow the college to purchase a pick up truck. Gift aid was received in the year on the donation previously made to this restricted fund. The donor agreed that such gift aid monies could be transferred to the general fund for future use by the charity for its general purpose hence the transfer out of this fund in the year.

Governance and administrative - the independent examination fee was covered by a donation received from one of the trustees to ensure that 100% of public donations are spent on direct costs incurred in Ghana.

Additional Teachers - This fund was set up following a one off donation to fund three full-time fully qualified teachers (teaching English, Maths and Business Studies). This fund received additional funding in 2023.

Deaf School - This fund was set up to provide practical equipment for an existing school for the deaf.

Feeding Program - When COVID hit, the rigorous measures Ghana took to ensure that it didn't spread caused much hardship. Students had lost the financial support necessary to feed themselves. TEABAG took the view that you cannot learn if you are hungry, and started a programme of providing one hot meal every day. This is expensive, but has proved hugely valuable, and will be continued indefinitely. In due course, the initiative to start a market garden will mean that the cost of purchased vegetables should reduce.

Plastic recycling project

The amount of rubbish (largely plastic) in one of the supported villages had become really quite offensive. This was particularly frustrating as there is a potential market for recycled plastic. The project was to provide seed funding for a scheme to collect waste plastic, bundle it up, and take it to a company in Accra that could process it into plastic bags. One campaign has happened, and we are likely to provide financial support with the remaining funds for another campaign.

Catering Refurb project

The plumbing in the Catering Department at the supported college was in an unsatisfactory condition, and we implemented the necessary improvements. We also re-equipped with 15 sets of catering utensils, and new gas-powered ovens.

Kindergarten Refurb project

Although the village schools are Ghana government property, they receive almost no government support. For some years, TEABAG has taken on patching up the classrooms. This year, it was the turn of the kindergarten class. We implemented a programme of re-roofing and decorating.

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

6. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
Unrestricted funds					
General fund	37,949	12,258	(20,964)	4,359	33,602
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Sponsorship	3,181	2,014	(927)	-	4,268
Medical projects	3,215	-	(1,687)	-	1,528
Water improvement	-	-	-	20,761	20,761
Truck	-	5,531	-	(5,531)	-
Governance and administrative	-	3,375	(1,572)	-	1,803
Solar electricity system	1,675	-	(2,847)	1,172	-
Additional teachers	32,186	-	(8,076)	-	24,110
Boys Hostel	-	25,000	(4,239)	(20,761)	-
Deaf School	1,410	3,500	(1,966)	-	2,944
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	41,667	39,420	(21,314)	(4,359)	55,414
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	79,616	51,678	(42,278)	-	89,016

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

7. Summary of funds

Summary of funds - current year

	Balance at 1 November 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2023 £
General funds	33,602	12,474	(15,848)	(6,650)	23,578
Restricted funds	55,414	41,429	(42,483)	6,650	61,010
	<u>89,016</u>	<u>53,903</u>	<u>(58,331)</u>	<u>-</u>	<u>84,588</u>

Summary of funds - prior year

	Balance at 1 November 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 October 2022 £
General funds	37,949	12,258	(20,964)	4,359	33,602
Restricted funds	41,667	39,420	(21,314)	(4,359)	55,414
	<u>79,616</u>	<u>51,678</u>	<u>(42,278)</u>	<u>-</u>	<u>89,016</u>

8. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	23,578	61,010	84,588
Total	<u>23,578</u>	<u>61,010</u>	<u>84,588</u>

THE EDUCATION AND BOOK APPEAL, GHANA (TEABAG)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

8. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	33,602	55,414	89,016
Total	33,602	55,414	89,016

9. Other financial commiitments

There are no other financial commitments to disclose in the year ended 31 October 2023.

TEABAG (The Education And Book Appeal Ghana)
344 High Street, Cottenham, Cambridge, CB24 8TX

Griffin Stone Moscrop & Co.
21-27 Lamb's Conduit Street
London
WC1N 3GS

12/8/2024

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 October 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1) Audit exemption

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its financial statements for the year ended 31 October 2023 audited.

2) Financial records

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 5 May 2022, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information, including minutes of all trustees' and management meetings and correspondence with the Charity Commission.

3) Immaterial adjustments

We confirm the financial statements are free of material misstatements, including omissions. Uncorrected misstatements found during the examination, other than those of a trivial nature, are shown below:

- Shortfall in receipt of Gift aid donation refund £999; Income understated; Debtors understated.

and we confirm that no adjustment need be made for them in the financial statements as their effect is immaterial, both individually and in total.

4) Going concern

As trustees we have considered the financial position of the charity. We believe that the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

5) Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

6) Assets and liabilities

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

7) Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

8) Capital commitments

There were no material capital commitments at the year end other than as disclosed in the financial statements.

9) Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

10) Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed. Should further material events occur we will advise you accordingly.

11) Laws and regulations

We acknowledge as trustees our responsibilities to take appropriate steps to provide reasonable assurance that the charity has complied with laws and regulations applicable to its activities and to establish arrangements for preventing any non-compliance with laws and regulations and detecting any that occur.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

12) Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

PSullivan

Trustee
On behalf of the board