



ANNUAL REPORTS & ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

Calvary Chapel Hastings Limited

Annual Report and Accounts

Year Ended 31st Dec 2024

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Objectives and Achievements

Objects of the Charity

The Charity's Objects (the Objects) are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. To worship God the Father, Son and Holy Spirit;
- b. To build up the Church of Jesus Christ, in particular through the teaching and preaching of the Word of God (The Bible);
- c. To proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; As we have opportunity, to do good to all, especially to those who are of the household of faith (Galatians 6:10).

Activities of the Charity

The main activities undertaken by the Charity in order to fulfil our charitable objectives and for the public benefit are as follows: We conduct two weekly meetings in person on Sunday and Wednesday within the church buildings. These meetings consist of a time of communal public worship open to all the local community followed by a time of teaching and exhortation from the Bible. This is followed by a time of refreshments allowing for social interaction by the church. In addition, there is a weekly online prayer meeting for the benefit of those who cannot travel during the week but still need the opportunity to be part of the church. We also hold special services for the traditional Christian holidays (Easter & Christmas) that provide the church to interact with the wider local community and introduce them to the work of the church.

Achievements and Performance, Year Ended 31st Dec 2024

This year we have continued to hold the Weekly Sunday and Wednesday services which are the main services of the Church. This consists of two Sunday Schools and a Youth Group being held at the same time. We also live stream the service for those unable to attend. The Church has continued running a group for parents and children open to the public during the week. Also this year we have started a Youth Group on a Friday evening open to 11-16 year olds from the church and local community.

Financial Review

Financial Position

The charity's financial position at the year ending 31st December 2024 is in line with the trustee's expectation. The income to the church remains at a good level that means we can meet our needs and continue to deliver our charitable objectives and associated activities. The Church continues to grow in attendees.

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday services as well as various other supporters to the objectives of the Charity.

Reserves Policy

Keeping in line with the Charity's future plans it has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the Charity to achieve those plans. Current reserves are minimal for meeting such possible opportunities. The Charity has reserves of which its value must be available as a liquid asset at all times. These reserves are equal to 3 months of average total expenditure.

Spending and Reimbursement Policy

All money spent from an individual's personal bank account, with the intention of being reimbursed by the church, must either be by a trustee, or under the direction of/agreed by a trustee. If a trustee is planning to spend over £1,000 for the charity, this must also be approved by at least one other trustee.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

Safeguarding Policy

The charity takes seriously its responsibility to protect and safeguard the welfare of children, young people and adults with care and support needs who are entrusted to its care and has affirmed this in a written safeguarding policy. The policy endorses and follows all national and local safeguarding legislation and procedures and is regularly reviewed.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Thomas Fretwell (Chair)



Date: 10/03/2025

Plans For Future Periods

The plans for future years are to continue to meet the aims and objectives in our original mission statement to continue to advance the message of Christianity for the benefit of the public good through regular congregational meetings. In addition to the regular Sunday service we have begun a woman's fellowship meeting that offers a specific time for people to get together. We have also begun a toddlers play group that is open to the whole community. We have learnt that this is a specific need in the community and something that we must allocate resources too.

Structure, Governance and Management

Constitution

Calvary Chapel Hastings is a private charitable company limited by guarantee with no share capital. For more information refer to [Reference and Administrative Details](#).

Organisational structure

The board of Trustees with the Pastor as chairman is the governing body of the charity and company. The Pastor has general supervision and direction of the church. The Pastor's term as Trustee will last as long as he is the Pastor and will not be subject to rotation and election as the other trustees. He acts as chairman of all meetings of Trustees. The company is limited by guarantee, and Trustees are also Directors for the purposes of company law.

Method of appointment or election of Trustees

The charity appoints new Trustees according to the articles of association for the charity. This follows a selection process that involves a skills assessment and advertisement (where necessary) for trustees with the appropriate skills and expertise. Appointments are normally for a two-year period, with the option for re-appointment.

Training for new Trustees

All new trustees of the charity undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they understand fully their responsibilities as trustees and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees receive regular updates, and are made aware of relevant events and training opportunities. Trustees are encouraged to get to know our congregation.

Management of the charity/company

The management of the charity/company is the responsibility of the Trustees who are elected and co-opted under the terms of the memorandum and articles of association. The Trustees conduct the administration and ensure accountability and transparency in administration of the charity, overseeing all expenditure in the context of both the charity's objectives and current charity legislation and good practice. No Trustee benefits financially from the work of the charity or is remunerated in their role as Trustee. All time given in the work and administration of the charity is given voluntarily in accordance with Christian principles. The trustees record in detail all financial donations and transactions throughout the year. The charity or its Trustees do not request financial giving or solicit funds in any way, from members or non-members; its income is by way of voluntary contributions.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Reference and Administrative Details

Trustees:	Thomas Fretwell Thomas Crawshaw Steven John Mullett (From 1st September 2024) Alexander Godis (Until 1st September 2024)
Pastors:	Thomas Fretwell
Governing Document:	Memorandum and Articles Incorporated 16/12/2009
Registered Charity Number:	1135518
Company Number:	7106786
Charity Principal Address:	50 Duke Road St. Leonards-on-Sea Hastings East Sussex TN37 7DN
Accounts Prepared By:	Bliss Accounts

Statement of Financial Activities

For the Year Ended 31st Dec 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Income					
Donations and Legacies	2	108,102	-	108,102	69,653
Charitable Activities		1,047	-	1,047	800
Other Trading Activities		-	-	-	-
Investments	2	-	-	-	604
Other Income	2	-	-	-	-
Total Income		109,149	-	109,149	71,057
Expenditure					
Raising Funds		-	-	-	-
Charitable Activities	4-9	(87,744)	-	(87,744)	(85,684)
Total Expenditure		(87,744)	-	(87,744)	(85,684)
Net Income (Expenditure)		21,405	-	21,405	(14,627)
Transfers between Funds		-	-	-	-
Net Movement in Funds		21,405	-	21,405	(14,627)
Reconciliation of Funds					
	12-13				
Total Funds b/fwd		207,404	-	207,404	222,031
Total Funds c/fwd		228,809	-	228,809	207,404

Balance Sheet

At 31st Dec 2024

	Note	2024	2023
Fixed Assets			
Tangible Assets	9	224,901	227,664
Current Assets			
Debtors		15,544	13,243
Cash in Bank and in Hand		<u>27,683</u>	<u>6,736</u>
Total Current Assets		43,227	19,979
Liabilities			
Creditors: Amount falling due within one year	11	(2,999)	(941)
Creditors: Amount falling due after more than one year	11	(36,320)	(39,298)
Net Current Assets		3,908	(20,260)
Net Assets		<u>228,809</u>	<u>207,404</u>
The Funds of the Charity	12-13		
Unrestricted Funds		228,809	207,404
Restricted Funds		-	-
Total Funds		<u>228,809</u>	<u>207,404</u>

For the year ending 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These Financial Statements were approved by the board of trustees and signed on their behalf on 10/03/2025.



Thomas Fretwell (Chair)

Company registration number 07106786

Summary Income and Expenditure Account

For the Year Ended 31st Dec 2024

	2024	2023
Income	109,149	70,453
Gains/(losses) on Investments	-	-
Interest and Investment Income	-	604
Gross Income in the Reporting Period	109,149	71,057
Expenditure	(73,773)	(85,684)
Interest Payable	-	-
Depreciation and charges for impairment of Fixed Assets	(13,971)	-
Total Expenditure in Reporting Period	(87,744)	(85,684)
Net Income (Expenditure) before tax	21,405	(14,627)
Tax Payable	-	-
Net Income (Expenditure) for the financial year	21,405	(14,627)

Notes to the Financial Statements

For the Year Ended 31st Dec 2024

1. Accounting Policies

General Information

Calvary Chapel Hastings is a Limited Company registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity [Reference and Administrative Details](#).

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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) and The Charities Act 2011.

Calvary Chapel Hastings Limited is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees and earmarked for particular 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 church for particular purposes. The costs of raising and administering such funds are charged against the specific fund

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.

- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trustee legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised.

They are valued at cost price or a reasonable value on receipt. Depreciation is calculated on tangible fixed assets using the Straight-Line Method:

Fixtures, fittings and equipment: at 25% of the cost per year

Freehold interest in land and buildings: at 2% of the cost per year (50 year useful economic life)

The Duke Road property was received as a gift to the Charity on 15/02/2019, and The Lighthouse purchased at a later date with money borrowed against the Duke Road property.

For the Duke Road Building, in line with FRS 15, the open market price was used for capitalisation, recognising its suitability for charity use upon acquisition without major modifications. Consistent with FRS 102 Section 17 on Property, Plant, and Equipment, and considering FRS 11 impairment rules alongside SORP 2005 para 256, the commercial carrying value of the Duke Road property is immediately adjusted to its recoverable amount, deemed to be £100,000 as per the HM Land Registry deed.

For both properties, the charity has assigned residual values at the end of their estimated useful economic lives, with £100,000 for the Duke Road Building and £75,000 for The Lighthouse, reflecting their expected market values after accounting for potential disposal costs. This policy ensures depreciation charges over their useful lives accurately reflect the consumption of the assets, with the residual values subject to regular review and independent valuation to align with market conditions and the assets' states, as prescribed by FRS 102. This approach allows for a realistic and conservative estimate of the properties' values to the charity, ensuring compliance with the reporting standards and acknowledging the long-term value of these significant assets.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions

are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

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

Financial Instruments

The church 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

Notes to the Financial Statements - Continued

2. Analysis of Income

	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Donations and Legacies						
Freewill Offerings	93,320	-	93,320	57,679	440	58,119
Tax Recoverable - Gift Aid	14,782	-	14,782	11,444	90	11,534
	108,102	-	108,102	69,123	530	69,653
Charitable Activities						
Merchandise and Resources Sales	1,047	-	1,047	800	-	800
Investment Income						
Bank Interest	-	-	-	604	-	604
Other Income						
HMRC Gift Aid Interest	-	-	-	-	-	-
Total	109,149	-	109,149	70,527	530	71,057

3. Donated Goods, Facilities and Services

	2024	2023
	£	£
Donated Goods	-	-
Donated Facilities	-	-
	-	-
Number of Unpaid General Volunteers		
Church Services - Hospitality and Operations	20	16
Church Services - Discipleship and Outreach	22	18
Church Eldership and Treasurer	4	4
	46	38

Notes to the Financial Statements - Continued

4. Analysis of Expenditure on Charitable Activities

		2024				2023			
	Note	Activities	Grant			Activities	Grant		
		Undertaken	Funding of	Support	Total	Undertaken	Funding of	Support	Total
		Directly	Activities	Costs		Directly	Activities	Costs	
		£	£	£	£	£	£	£	£
Mission and Ministry									
Discipleship and Outreach		3,087	-	852	3,939	5,005	-	505	5,510
Conferences and Retreats	5	2,209	-	-	2,209	359	-	-	359
Honoraria		1,000	-	-	1,000	-	-	-	-
Hospitality, Supplies, Gifts		5,417	-	108	5,525	3,817	-	108	3,925
Employee Pay	8	33,000	-	-	33,000	32,700	-	-	32,700
Employer NICs	8	-	-	-	-	1,090	-	-	1,090
Travel and Accommodation	5	378	-	-	378	656	-	-	656
Training and Study Materials	5	235	-	-	235	1,902	-	-	1,902
Church Merchandise and Resource		1,877	-	-	1,877	2,037	-	-	2,037
Grants	7	-	7,178	-	7,178	-	4,252	-	4,252
Other Ministry Expenditure		53	-	-	53	-	-	-	2,303
		47,256	7,178	960	55,394	47,566	4,252	613	52,431
Property, Management and Administration									
Building - Rent and Utilities		8,261	-	-	8,261	7,051	-	-	7,051
Building - Repairs, Upkeep, Minor Furnishings		1,544	-	-	1,544	3,355	-	-	3,355
Bank Charges and Square Fees		479	-	-	479	1,903	-	-	1,903
Insurance		769	-	-	769	697	-	-	697
IT, Media and Music	9	2,293	-	-	2,293	1,660	-	-	1,660
Depreciation Charges		13,971	-	-	13,971	12,293	-	-	12,293
Office Expenses and Postage		252	-	-	252	-	-	268	268
Payroll Services		-	-	456	456	-	-	456	456
Accounting		-	-	421	421	-	-	389	389
Independent Examination	6	720	-	-	720	-	-	170	170
Mortgage Interest		3,184	-	-	3,184	2,708	-	-	2,708
Legal Fees		-	-	-	-	2,303	-	-	2,303
		31,473	-	877	32,350	31,970	-	1,283	33,253
		78,729	7,178	1,837	87,744	79,536	4,252	1,896	85,684

Notes to the Financial Statements - Continued

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry, administrative and subsistence causes, exclusively and necessary for fulfilling the charity objects.

On his retirement as a Trustee, a gift of £1,000 was passed to Alexander Godis in recognition of his service to the Charity, both as a Trustee and in a pastoral capacity.

2 Trustees were paid expenses in the financial year ended 31st Dec 2024

1 Trustees were paid expenses in the financial year ended 31st Dec 2023

	2024	2023
	£	£
Trustee Expenses		
PhD Funding	235	1,539
Travel and Accommodation	378	656
Retreats and Conferences	378	106
Training and Study Materials	-	363
	991	2,664

6. Independent Examination

	2024	2023
	£	£
Independent Examiner Fees	720	170

Notes to the Financial Statements - Continued

7. Grant Making Activities

	2024 £	2023 £
Grants Made to Institutions Outside the UK		
Joshua Fund	693	-
Grants Made to Institutions		
Chosen People Ministries	1,200	1,200
Mission Aviation Fellowship	200	-
Creation Fest	100	300
Bliss London	100	500
Hearing Aid Charity	50	-
	1,650	2,000
Grants Made to Individuals		
Hardship	4,835	2,252
Total	7,178	4,252

Notes to the Financial Statements - Continued

8. Staff Costs, Employee Benefits and Trustee Remuneration

	2024	2023
Average number of staff employed during the reporting period	2	2
Staff Costs and Employee Benefits	£	£
Ministerial Staff Stipend Salary	33,000	32,700
Employer's Social Security Costs	-	1,090
Employer's Contribution to Pension Schemes	-	-
Other Employee Benefits	-	-
	33,000	33,790

No employees received employee benefits of more than £60,000

Trustee Remuneration

In 2024 S. Fretwell, a related Party, was remunerated £30,000. (£22,500 in 2023).

(In 2023 T. Fretwell as remunerated £7,500 and £2,323 in personal expenses. These salary payments are in relation to his ministerial role, and not his trustee role.)

Notes to the Financial Statements - Continued

9. Fixed Assets

	Freehold interest in land and buildings		Fixtures, Fittings and Equipment			Total
	Duke Road Building	The Lighthouse	Duke Road Building	The Lighthouse	Ministry Equipment	
	£	£	£	£	£	£
Cost or Valuation						
At 1st Jan 2024	100,000	107,606	41,448	4,216	6,146	259,416
Additions	-	-	10,465	-	743	11,208
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At 31st Dec 2024	100,000	107,606	51,913	4,216	6,889	270,624
Depreciation and Impairments						
At 1st Jan 2024	-	(380)	(25,031)	(1,363)	(4,978)	(31,752)
Disposals	-	-	-	-	-	-
Depreciation	-	(652)	(11,507)	(1,054)	(758)	(13,971)
Impairment	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At 31st Dec 2024	-	(1,032)	(36,538)	(2,417)	(5,736)	(45,723)
Net Book Value at 1st Jan 2024	100,000	107,226	16,417	2,853	1,168	227,664
Net Book Value at 31st Dec 2024	100,000	106,574	15,375	1,799	1,153	224,901

Notes to the Financial Statements - Continued

10. Debtors

	2024	2023
	£	£
Prepayments and Accrued Income		
Insurance	406	362
IT, Media and Music - Annual Subscriptions	232	375
Brown Bin	48	-
Utilities	70	86
Discipleship and Outreach.- Annual Thirtyoneeight Membership	6	6
	752	829
Other Debtors		
HMRC Gift Aid	14,782	11,534
M.B. Israel Course Refund	-	750
Leg Registration Fee refund	-	130
	14,782	12,414
Total	15,544	13,243

11. Creditors

Amount falling due within one year

	2024	2023
	£	£
Accruals and Deferred Income		
Accrued Utilities	(2,149)	(651)
Other Creditors		
Accountancy Fees	(130)	(120)
Independent Examination	(720)	(170)
	(850)	(290)
Total	(2,999)	(941)

Amount falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts		
Mortgage on Duke Road, for purchase of The Lighthouse	(36,320)	(39,298)

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Tangible Fixed Assets	224,901	-	224,901	227,664	-	227,664
Intangible Assets	-	-	-	-	-	-
Current Assets	27,683	-	27,683	6,736	-	6,736
Debtors	15,544	-	15,544	13,243	-	13,243
Creditors: Amounts falling due within one year	(2,999)	-	(2,999)	(941)	-	(941)
Creditors: Amount falling due after more than one year	(36,320)	-	(36,320)	(39,298)	-	(39,298)
	228,809	-	228,809	207,404	-	207,404

Notes to the Financial Statements - Continued

13. Movement In Funds

	Fund Balances Brought Forward £	Income £	Expenditure £	Net Transfers £	Fund Balances Carried Forward £
Unrestricted Funds					
General Fund	23,059	109,149	(87,744)	(3,082)	41,382
Duke Road Building Fund	77,119	-	-	1,936	79,055
The Lighthouse Building Fund	107,226	-	-	1,146	108,372
New Building Fund - Designated	-	-	-	-	-
	207,404	109,149	(87,744)	-	228,809
Restricted Funds					
New Building Fund - Restricted	-	-	-	-	-
Total Funds	207,404	109,149	(87,744)	-	228,809

The Duke Road Building Fund, as an internal unrestricted (designated) fund, represents the building asset of the Duke Road building plus any fixed asset improvements, offset by the mortgage. The Lighthouse Building Fund similarly holds the building asset of the Lighthouse Building plus any improvements, without a mortgage offset.

If either fund acquires new fixed assets, this is financed through an internal transfer from the General Fund, rather than being treated as income. Such transfers appear as movements between funds in the accounts, not as incoming resources. This approach follows standard charity accounting practices in the UK, ensuring clarity and accuracy in fund reporting.

Notes to the Financial Statements - Continued

14. Related Party Transactions

Income

Income from donations and legacies include £4,951 received from Trustees and Related Parties

Expenditure

Related party transactions are disclosed in note 5. 'Trustee Expenses' and note 8. 'Staff Costs, Employee Benefits and Trustees Remuneration.'

Independent examiner's report to the trustees of Calvary Chapel Hastings Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 1 September 2025