

Charity Number 1141122

Company Number 06669864

German Shepherd Dog Rescue

Report of the Trustees and Financial Statements

For the year ended 31 March 2024

German Shepherd Dog Rescue

Report of the Trustees and Financial Statements

For the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. 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

The objectives of the charity are to provide shelter, support and rescue to German Shepherd Dogs, GSD crosses and Caucasian Shepherds that are suffering as a result of cruelty, hardship, neglect, homelessness, and to assist wherever possible in re-homing and if necessary, rehabilitating these animals. We also offer free help and advice to owners on all aspects of owning these breeds including training and health.

GSDR liaises with rescue centres, dog pounds and members of the public in order to identify animals requiring our services, and we endeavour to raise funds in order to support the running costs of the charity.

Our website is used to provide valuable free information for the general public on all aspects of owning a GSD.

PUBLIC BENEFIT

The Trustees are satisfied that the activities of the charity are carried out for the public benefit, having due regard for guidance given by The Charity Commission.

VOLUNTEER SUPPORT

GSDR is run entirely by volunteers and it is through this network of volunteers that we assess the needs of dogs referred to us by owners, vets, kennels, dog wardens and the police, and strive to provide either ongoing care, new homes or rehabilitation training.

We use commercial boarding kennels and thoroughly vetted foster homes to provide shelter and care for the dogs that cannot remain in their current home until such time as a permanent solution to their needs are found. Volunteers where possible, also provide exercise, grooming and socialising to dogs in kennels.

ACHIEVEMENT AND PERFORMANCE

It's difficult to remain positive given that we are now facing our most challenging times ever in the history of this rescue.

The number of unwanted dogs is overwhelming but our foster homes and kennel spaces are all full so we simply have nowhere for urgent dogs to go anymore. The spaces that we do have in commercial kennels are mainly blocked by what we call kennel blockers which are dogs that have very little prospect of being rehomed. Some of these dogs that have been in kennels a year or more with little chance of them ever finding homes with owners who will be prepared to be patient and work with their issues. Sadly we are at the point of warehousing dogs until they die or our funds run out.

A significant problem that we are now faced with is that many boarding kennels now refuse to offer rescues reduced price places because the demand for their services has risen. This in part has been because of the closure of many commercial boarding establishments as owners retire or struggle to sell their businesses. Those kennels that are still trading can therefore dictate higher daily boarding charges because of demand and we are being quoted costs of £20-£30 which is not sustainable for us long term.

The picture is the same for all rescues in the UK who continue to be overwhelmed with dogs needing to find new homes, most of which were purchased with little thought as to their long term care and welfare.

Like all other rescues we have reached capacity and continue to turn away many dogs because we simply have nowhere to house them until new homes can be found.

The number of adoption applications continues to decline but most are totally unsuitable and not willing to adopt anything but a perfect dog. A major problem this year has been new adopters rejecting their new dog within a few days or even hours when we simply have nowhere to put these dogs as we cannot secure any further emergency kennel spaces.

Volunteers have continued to work hard to maintain rescue activities but they are faced with an ever more difficult task given the public's changing attitudes in relation to pets.

Many pet owners are struggling with increasing costs of owning pets or because they are having to take on extra work to increase their income to just pay for the basics. This is adding further pressure to rescues as owners are having to give up their pets because of the lengthy hours they are being left home alone.

FINANCIAL REVIEW

Fundraising again has been severely impacted this year and has never recovered to what it was prior to the pandemic. People are less willing to fundraise and generally, donations have been affected because of the impact of increased living costs which have dramatically lowered people's disposable income.

GSDR has received further legacies during the financial year which has meant that our operating costs have not eaten into our financial reserves.

Reserves are held against future costs of running the charity, and profits raised are reserved in an unrestricted fund account. The charity seeks to maintain a level of unrestricted free reserves equivalent to at least, the budgeted unrestricted expenditures for a period of 12 months. There is also the very real prospect that many dogs in our care will never be rehomed so we need sufficient reserves to ensure we can meet the costs of their ongoing care. As at 31st March 2023, German Shepherd Dog Rescue held unrestricted free reserves which is more than sufficient to comply with the adopted policy.

Part of one of the legacies previously left to GSDR included substantial investments which were transferred into the rescue's name. Whilst they are performing, we will continue to hold on to those investments.

THE FUTURE OF RESCUE IN THE UK

Several factors all beyond our control give the trustees concern for the future of all rescues in the UK.

We have seen a demographic shift over the last 20-30 years and we now have generations that cannot or simply do not want dogs as pets. Those that do want dogs, want perfect ones with no behavioural problems.

With a rise in the number of people now living in rented accommodation, we see many private landlords refusing to allow tenants to keep pets although this may be about to change in 2025.

Most couples and most adults in family households are now working full time which makes owning a dog difficult especially given the costs of utilising the services of professional dog walkers on a daily basis.

The rise of corporate vets that have swallowed up most of the independents has led to disproportional increases in veterinary costs adding further financial pressure for pet owners. Basic procedures such as spay/neuter are now beyond the reach of many struggling households which makes our job of encouraging responsible dog ownership very difficult. These veterinary groups are owned by venture capitalists and not remotely interested in the welfare of your pets, simply profit.

Pet food companies have also raised prices significantly even though the quality of these foods is questionable. For most pet owners, affording a healthy, nutritious diet for their pets is not affordable and they are forced to buy cheap ultra processed with the long term health implications for their pets.

Financial pressure on the UK elderly population many of whom own pets for companionship, will also result in that group of people having to give up their pets because of they simply will not be able to afford them..

Successive governments have done nothing to abate the rise in number of back street breeders and puppy farming is still for now, a thriving industry in the UK. It appears that there may now be a slowdown in demand for puppies as purchase prices have dropped dramatically since lockdowns.

Current trends indicate that pet ownership will continue to decline in the UK and those that can afford or choose to own pets will gravitate towards smaller breeds and not the large guardian breeds.

We are still considering purchasing our own kennels but fear that those spaces would very quickly be filled with dogs that will never home, turning it into a sanctuary. Given that sanctuaries are an easy target for local councils animal health teams since they do not consider this an enriched life for any dog, this is not an avenue we intend to pursue at this point time. The other issue is that interest rates still remain high as do property values.

Running a charity is becoming increasingly difficult not just because of societal changes but because of the increasing bureaucracy. Our efforts are being diverted away from rescue to become ever more involved in unnecessary administrative work, drowning under a mountain of policies demanded by the regulatory authorities. This could explain in part why the big charities use less than 10% of their donated monies in meeting their charitable aims with the bulk spent on employing staff to deal with administration.

Like many other charities we have also been the victim of an increasing number of malicious complaints, vindictive and false reviews on the internet as well as being targeted on social media. These are all unwarranted but out of our control so instead we focus on what the charity was set up to do. Fortunately, review sites and social media lost their value a long time ago so the negative reviews and hate campaigns no longer have the impact that the perpetrators intended.

Despite the many difficulties and distractions, our duty of care is with those dogs housed in commercial boarding facilities and fosterers

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

As one of the longest standing and one of the largest breed rescues in the UK, we constantly strive to improve on what we do, so that we can make a difference for dogs that need help or need a new home.

These are unprecedented times but the volunteers will continue to work to overcome the challenges and difficulties that lie ahead.. We aim to lead not follow.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered Charity number 289083

Registered Company Number 06669864

PRINCIPAL ADDRESS:

Little Vault
Marden
Hereford
HR1 3HA

TRUSTEES

J Shenstone
J Lewis
A Shenstone
P Wallace

INDEPENDENT EXAMINER:

CML Services
36 Dunster Road
Chelmsley Wood,
Birmingham
B37 7TA

The website address for the charity is <https://www.germanshepherdrescue.co.uk/>

Approved by order of the board of trustees on 12/11/24 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Shenstone', written on a light pink rectangular background.

J Shenstone - Trustee

GERMAN SHEPHERD DOG RESCUE

Company No. 06669864

Director's Report and Unaudited Accounts

31 March 2024

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GERMAN SHEPHERD DOG RESCUE

Company Information

Director

J. Shenstone

Secretary

J. Shenstone

Registered Office

Little Vault THE Vault

Marden

Hereford

HR1 3HA

Accountants

CML Accountancy Services Ltd

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

GERMAN SHEPHERD DOG RESCUE

Directors Report

The Director presents her report and the accounts for the year ended 31 March 2024.

Principal activities

The principal activity of the company during the year under review was German Shepherd Dog Rescue. The Company operates as a Registered Charity providing care and support to rescued German Shepherd Dogs and Caucasian Shepherds.

Director

The Director who served at any time during the year was as follows:

J. Shenstone

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Shenstone

Company Secretary

31 March 2024

GERMAN SHEPHERD DOG RESCUE

Accountants Report

Accountant's Report to the director of GERMAN SHEPHERD DOG RESCUE on the preparation of the unaudited statutory accounts for the year ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006 and in accordance with your instructions, we have prepared for your approval the financial statements of GERMAN SHEPHERD DOG RESCUE for the year ended 31 March 2024 set out on pages 5 to 13 from the company's accounting records and from information and explanations you have given us.

You consider that the company is exempt from an audit for the year ended 31 March 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its loss for the year.

We have not carried out an audit or a review of the financial statements of GERMAN SHEPHERD DOG RESCUE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CML Accountancy Services Ltd

Accountants

36 Dunster Road

Chelmsley Wood

Birmingham

B37 7TA

31 March 2024

GERMAN SHEPHERD DOG RESCUE
Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	279,715	317,746
Cost of Sales	<u>(793)</u>	<u>(817)</u>
Gross profit	278,922	316,929
Administrative expenses	(320,922)	(275,629)
Other operating income	4,644	-
Operating (deficit)/surplus	<u>(37,356)</u>	<u>41,300</u>
Income from investments	2,265	1,144
Other interest receivable	13,520	4,252
Interest payable and similar charges	73	-
(Deficit)/Surplus on ordinary activities before taxation	<u>(21,498)</u>	<u>46,696</u>
Taxation	-	-
(Deficit)/Surplus for the financial year after taxation	<u><u>(21,498)</u></u>	<u><u>46,696</u></u>

GERMAN SHEPHERD DOG RESCUE

Balance Sheet

at 31 March 2024

Company No. 06669864	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	592	1,220
		<u>592</u>	<u>1,220</u>
Current assets			
Debtors	5	(1,840)	2,581
Investments	6	877,051	861,299
Cash at bank and in hand		606,684	654,208
		<u>1,481,895</u>	<u>1,518,088</u>
Creditors: Amount falling due within one year	7	(17,653)	(32,977)
Net current assets		<u>1,464,242</u>	<u>1,485,111</u>
Total assets less current liabilities		<u>1,464,834</u>	<u>1,486,331</u>
Net assets		<u><u>1,464,834</u></u>	<u><u>1,486,331</u></u>
Reserves			
Income and expenditure account		1,464,834	1,486,331
Total equity		<u><u>1,464,834</u></u>	<u><u>1,486,331</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024 and signed on its behalf by:

J. Shenstone

Director

31 March 2024

GERMAN SHEPHERD DOG RESCUE
 Statement of Changes in Equity
 for the year ended 31 March 2024

	Income and Expenditure Account £	Total equity £
At 1 April 2022	1,439,635	1,439,635
Surplus for the year	46,696	46,696
	<hr/>	<hr/>
At 31 March 2023 and 1 April 2023	1,486,332	1,486,332
Deficit for the year	(21,498)	(21,498)
At 31 March 2024	<hr/> <hr/>	<hr/> <hr/>

1 General information

GERMAN SHEPHERD DOG RESCUE is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06669864

Its registered office is:

Little Vault THE Vault

Marden

Hereford

HR1 3HA

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Intangible fixed assets

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles	25% Straight Line
Furniture, fittings and equipment	25% Straight line

Research and development costs

Expenditure on research and development is written off in the year it is incurred unless it meets the criteria to allow it to be capitalised. Costs of research are always written off in the year in which they are incurred. Where development costs are recognised as an asset, they are amortised over the period expected to benefit from them. Amortisation of the capitalised costs begins once the developed product comes into use, typically at rate of 33.33% straight line.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the income and expenditure account.

No depreciation is provided in respect of investment properties.

Investments

Unlisted investments (except those held as subsidiaries, associates or joint ventures) are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to income and expenditure account as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the income and expenditure account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income and expenditure account, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2024 Number	2023 Number
The average monthly number of employees (including directors) during the year was:	0	0

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 April 2023	35,837	20,830	56,667
At 31 March 2024	<u>35,837</u>	<u>20,830</u>	<u>56,667</u>
Depreciation			
At 1 April 2023	34,617	20,830	55,447
Charge for the year	628	-	628
At 31 March 2024	<u>35,245</u>	<u>20,830</u>	<u>56,075</u>
Net book values			
At 31 March 2024	<u>592</u>	<u>-</u>	<u>592</u>
At 31 March 2023	<u>1,220</u>	<u>-</u>	<u>1,220</u>

5 Debtors

	2024 £	2023 £
Trade debtors	(1,840)	2,581
	<u>(1,840)</u>	<u>2,581</u>

6 Current asset investments

	2024 £	2023 £
Listed investments	877,051	861,299
	<u>877,051</u>	<u>861,299</u>

7 Creditors:

amounts falling due within one year

	2024 £	2023 £
Trade creditors	17,651	21,815
Taxes and social security	-	11,162
Other creditors	2	-
	<u>17,653</u>	<u>32,977</u>

8 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Turnover	279,715	317,746
Other direct costs		
Other direct costs	793	817
	<u>793</u>	<u>817</u>
Cost of sales	793	817
Gross profit	278,922	316,929
Motor and travel costs		
Vehicles - General costs	4,976	3,287
Travel and subsistence	-	150
	<u>4,976</u>	<u>3,437</u>
Running Costs		
Dog Walking and Exercising	12,022	7,200
Dog Retraining Costs	2,745	200
Food and Bedding Costs	6,119	2,290
Kennel Fees	175,929	160,542
Medicines Purchased on line	747	359
Cost of Transporting Dogs	26,980	32,283
Veterinary Bills	39,495	30,554
	<u>264,037</u>	<u>233,428</u>
General administrative costs, including depreciation and amortisation		
Depreciation of motor vehicles	-	3,489
Depreciation of fixtures, fittings and equipment	628	660
Bank charges	838	837
Equipment repairs and maintenance	18,450	16,859
General insurances	1,880	854
Postage and couriers	3	235
Software, IT support and related costs	-	8,123
Subscriptions	8,000	-
Telephone, fax and broadband	762	772
	<u>30,561</u>	<u>31,829</u>
Legal and professional costs		
Accountancy and bookkeeping	600	470
Other legal and professional costs	20,748	6,465
	<u>21,348</u>	<u>6,935</u>
Administrative expenses	320,922	275,629
Other operating income	4,644	-

GERMAN SHEPHERD DOG RESCUE
Detailed Income and Expenditure Account

Operating (deficit)/surplus	<u>(37,356)</u>	<u>41,300</u>
Income from fixed asset investments		
Other investment income	<u>2,265</u>	<u>1,144</u>
	<u>2,265</u>	<u>1,144</u>
Other interest receivable		
Bank interest receivable	<u>13,520</u>	<u>4,252</u>
	<u>13,520</u>	<u>4,252</u>
Interest payable and similar charges		
Bank loan and overdraft interest payable	<u>(73)</u>	<u>-</u>
	<u>(73)</u>	<u>-</u>
(Deficit)/Surplus on ordinary activities before taxation	<u>(21,498)</u>	<u>46,696</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
German Shepherd Dog Rescue

On accounts for the year
ended

31 March 2024

Charity no
(if any)

1141122

Set out on pages

1-2

Responsibilities and basis
of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed: C Hopkins

Date: 17/12/2024

Name: Christine F L Hopkins

Relevant professional
qualification(s) or body (if
any):

Fellow Member of the Association of Accounting Technicians,

Address:	36 Dunster Road
	Chelmsley Wood
	Birmingham B37 7TA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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