



A Little
Gesture

Annual Report

2024



A Little Gesture A Great Help (ALG)

About us

ALG is a non-profit organization recognized by the Charity Commission for England and Wales since 2011.

In 2024, ALG reached >3489 direct beneficiaries in the province of Gaza, Mozambique, in its joint operation with sister charity UPG Portugal¹.

Vision

Break the cycle of poverty in Mozambique

Mission

Promote the improvement of the living conditions of every child in the needy communities in southern Mozambique.



Letter from the Chairman

2024 was the year we celebrated 20 years of Um Pequeno Gesto (ALG sister charity). It's hard to believe that 20 years have passed since the day I first arrived in Mozambique, believing that after four months I would return with a story to tell and little else. In 2004, Mozambique shaped the course of my life and, since then, has created a connection and a desire to do something that led to the creation of A Little Gesture A Great Help. .Had you asked me 20 years ago what this message would be today, I wouldn't have known... I wouldn't have known that we impact more than 3,500 children every day. I wouldn't have known that we have 900 children individually sponsored by sponsors who support their education and their family's food. I wouldn't have been able to say that we would be operating in 3 preschools, that we would already have university students. I wouldn't have been able to say that we would have 2,500 children eating daily across 2 schools. That we would serve more than 500,000 meals a year to these children. That we would have a team of 50 people in Mozambique, including technicians, cooks, and educators Had you asked me, I also couldn't have guessed that our 20th anniversary year would be one of the most difficult years A Little Gesture has ever faced. With staff reductions and extensive restructuring, it was a year in which we had to stop thinking about what we couldn't do and focus our daily actions on the fundamental pillars of our operations: focus on the beneficiary and the programs we have in place, focus on the sponsor and the quality of the relationship we seek to promote, sustainable fundraising for our multi-year programs, and compliance with our regulatory obligations. There were several moments when we faltered, especially in the first 6 months, because we knew we wanted to do more. And these priorities were essential to maintaining our focus on the origin of A Little Gesture, on changing each life, on what we were able to do and not on what we left behind.

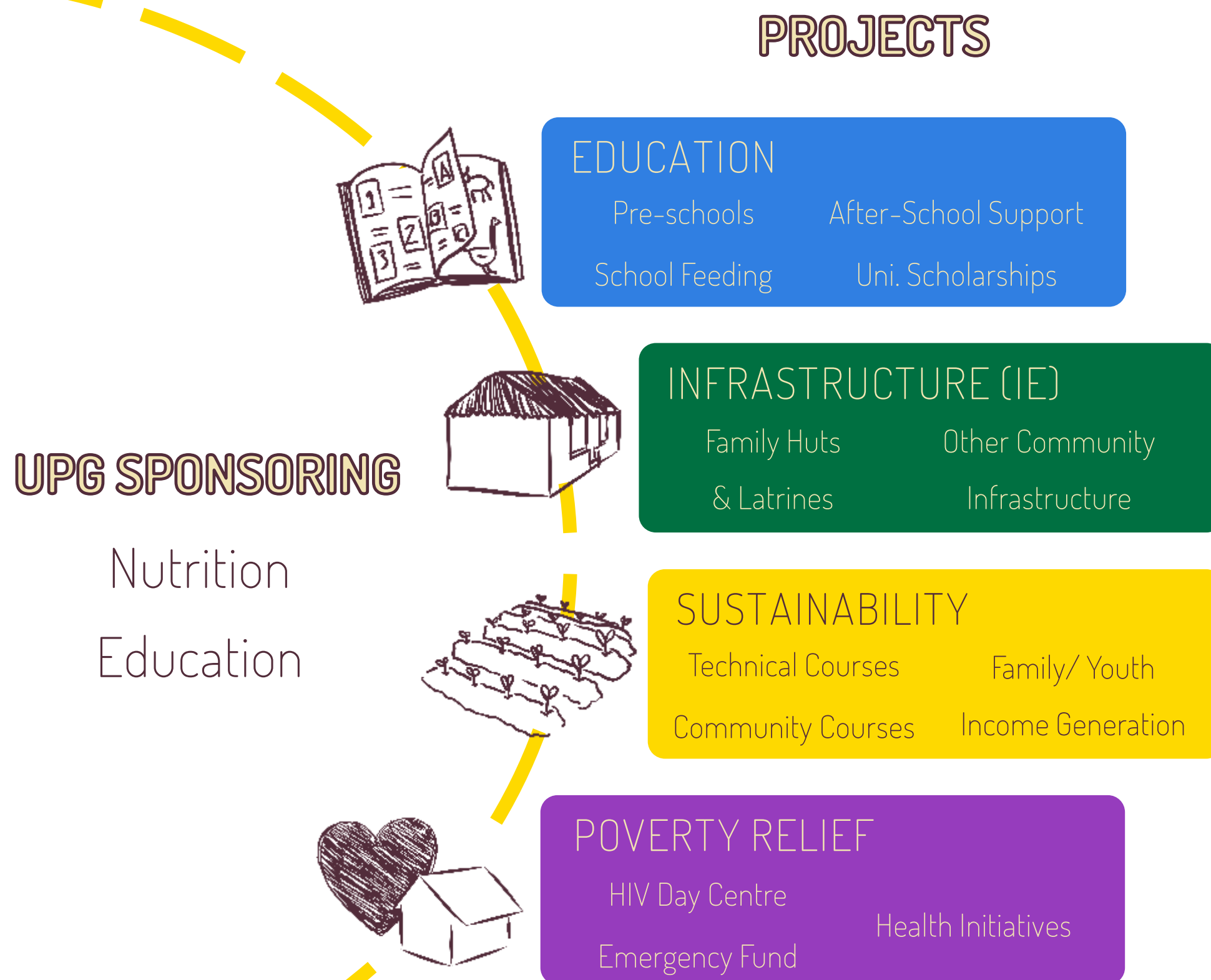
This year, we have devoted a lot of time to restructuring our way of thinking and acting, documenting and standardizing processes, and establishing clear objectives for all projects. It may seem boring, but in fact it was essential to enable us to refocus on the beneficiary and reassess what we can and want to do for each child, each family, and each community.

- ✓ Feed, because nutrition is the basis of our intervention to support the most disadvantaged
- ✓ Educate, because we believe that it is through education that we can break the cycle of poverty
- ✓ Balance, because we want to ensure access and equality over time for our girls
- ✓ Accelerate, because we want to give tools so that every young person can become an active citizen in their community
- ✓ Empower, because we want family activism to be part of our action that begins with the child

These 5 pillars were essential for evaluating each project, reviewing every piece of information we collected, establishing activities and objectives, and sitting down to assess our presence throughout the child's life. With them, we know that 2025 promises to be a year of strength and dedication, with an empowered team focused on turning Little Gestures into a Great Help. In 2024, we did not celebrate our 20th anniversary as we had dreamed. But I am immensely proud of everything we have achieved over the last 20 years and in this difficult year.

Sara Vicente Barreto – Founder of ALG





How we operate

The Child at the Center of Our Intervention

ALG accomplishes its mission by providing in-depth, personalised support to each child, promoting nutrition, education, and empowerment in a healthy and dignified environment.

>35k

children supported since 2011

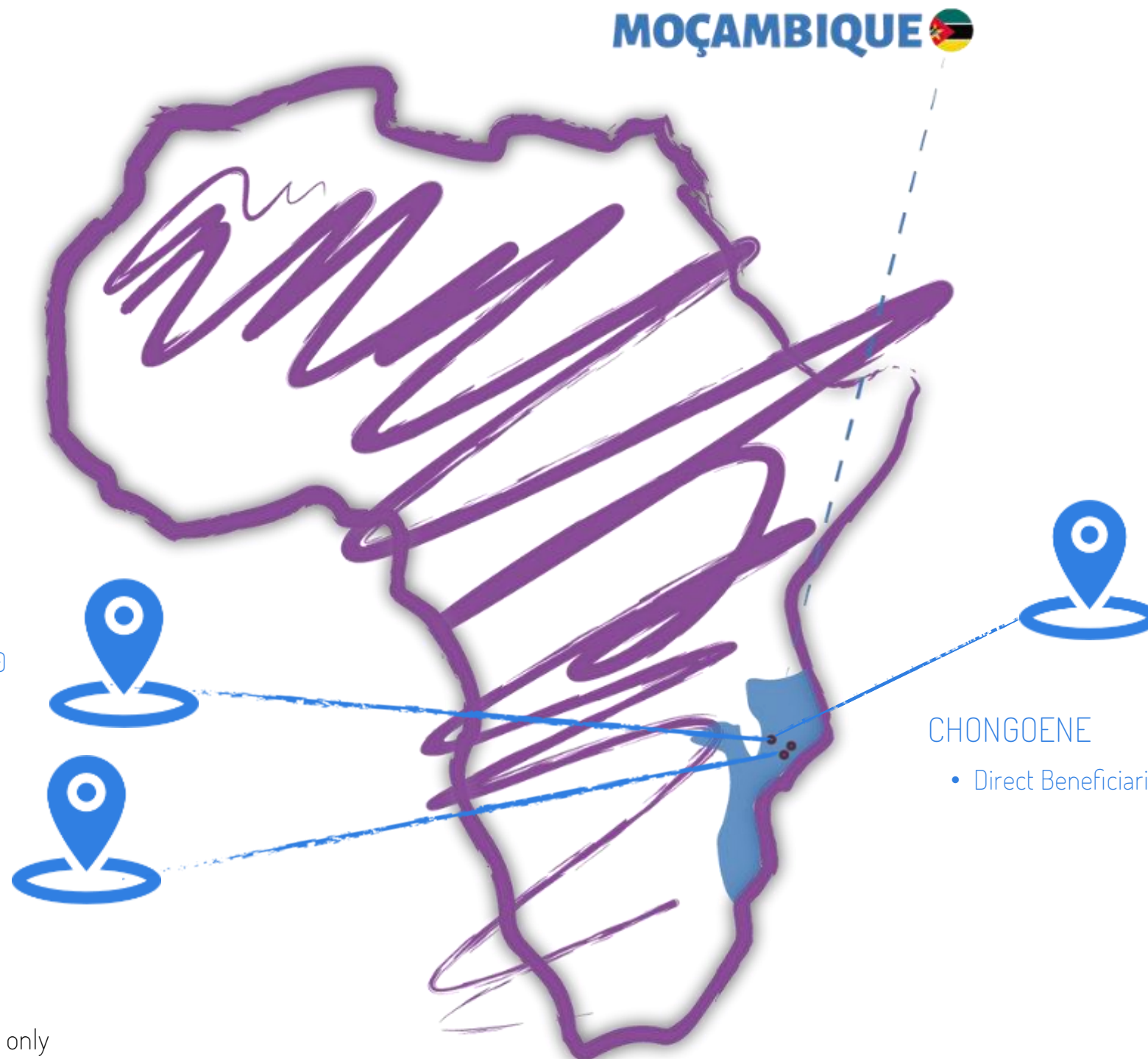
£813k

disbursed since 2011

A Little Gesture Mozambique

2024

MOÇAMBIQUE



CHOKWÉ

- Direct Beneficiaries: >2500

XAI -XAI

- Direct Beneficiaries: >300

CHONGOENE

- Direct Beneficiaries: >375

* Charitable activities funds only

2024 BENEFICIARIES

3517

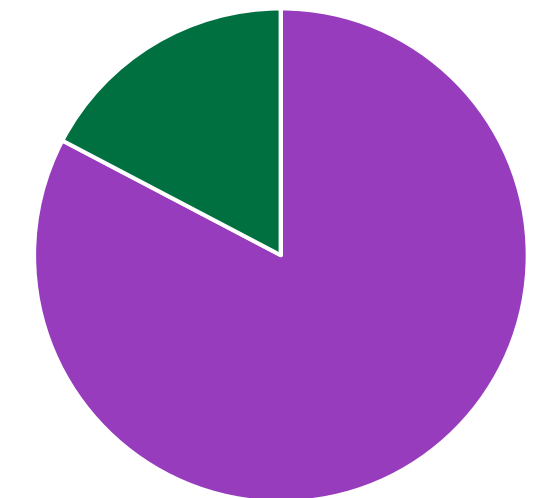
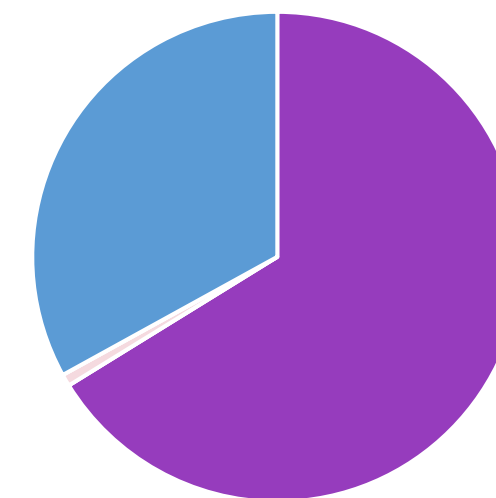
FINANCIAL OVERVIEW

£ RAISED
BY PROJECT*

£54 032

£ APPLIED
BY TYPE*

£86 665



Education Poverty Infrastructure Sustainability General

SUCCESS STORY

Etelvina

Ex-Sponsored Child and University
Scholarship student

Etelvina is 22 years old and has completed a degree in Maternal and Child Health Nursing, her childhood dream. She has been part of ALG since 2009, when she joined the Sponsorship Program after losing her parents. She has always been a dedicated student, standing out for her commitment. Despite the difficulties, she never stopped believing that education was her path. Through UPG's University Scholarship Program, she was able to continue her academic journey.

"I feel proud to have given my best to complete my course, overcoming every challenge until the final stretch."

Throughout her journey, Etelvina has not only grown as a student but also as a person:

"I have learned to face life's challenges with courage, to be more understanding of others, and to remain calm even in difficult situations."

Etelvina's story is an example of how education can break cycles of poverty and open doors to a new life. With the support of ALG and her own strength, she is building a different future—for herself, her family, and her community.



**3'517 Direct
Beneficiaries**

**22' 372 Indirect
Beneficiaries**

**896 Sponsored
Children**

**8% School Dropout Rate
in Sponsored Children**

**24 University
Scholarships**

**68% University
Scholarships for Women**

**>95% Pre-School
Attendance Rate**

**>95% School Attendance
Rate (School Feeding)**

2024 KPIs

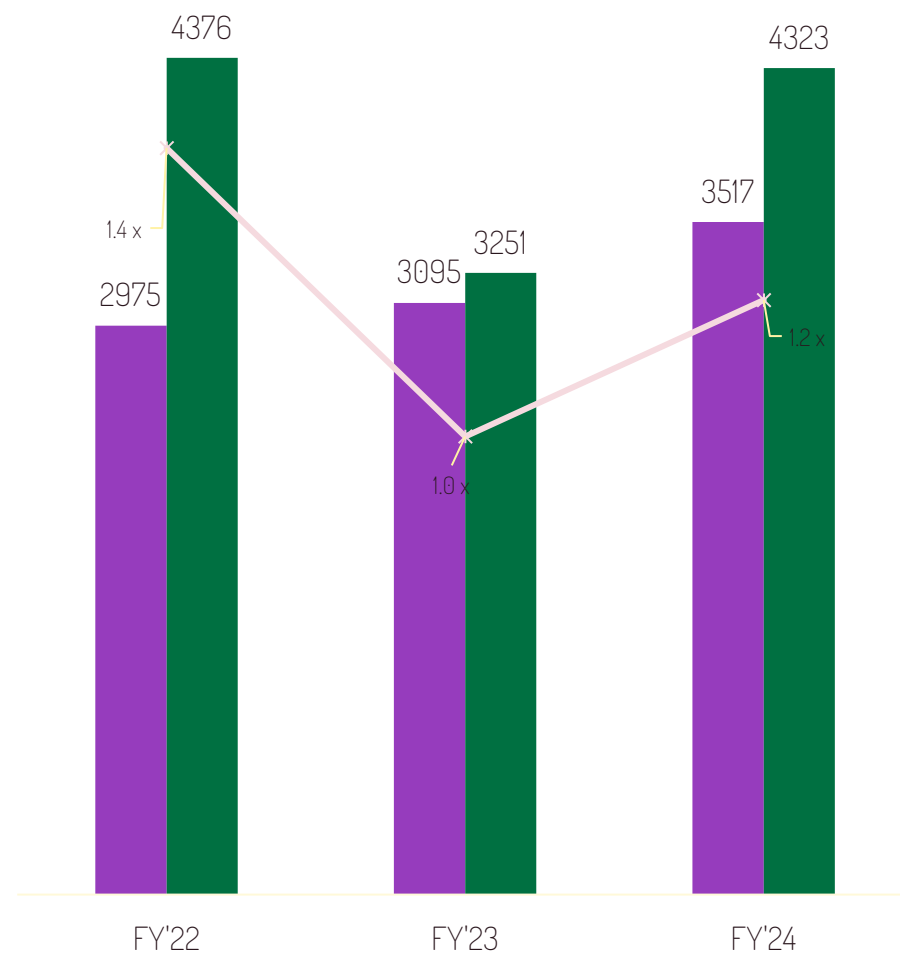


ALG IN NUMBERS

2022-2024

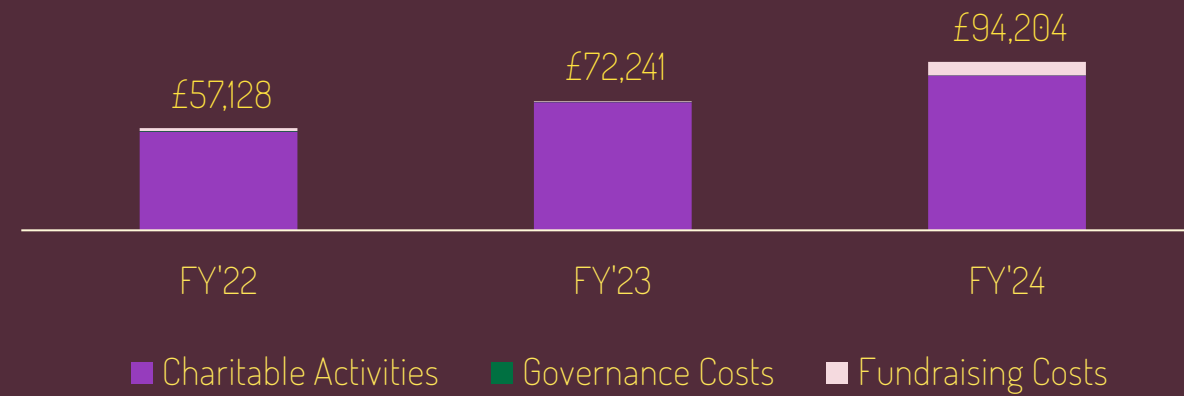
ALG BENEFICIARIES

■ Net number of beneficiaries
■ Total ALG beneficiaries
— Touchpoints

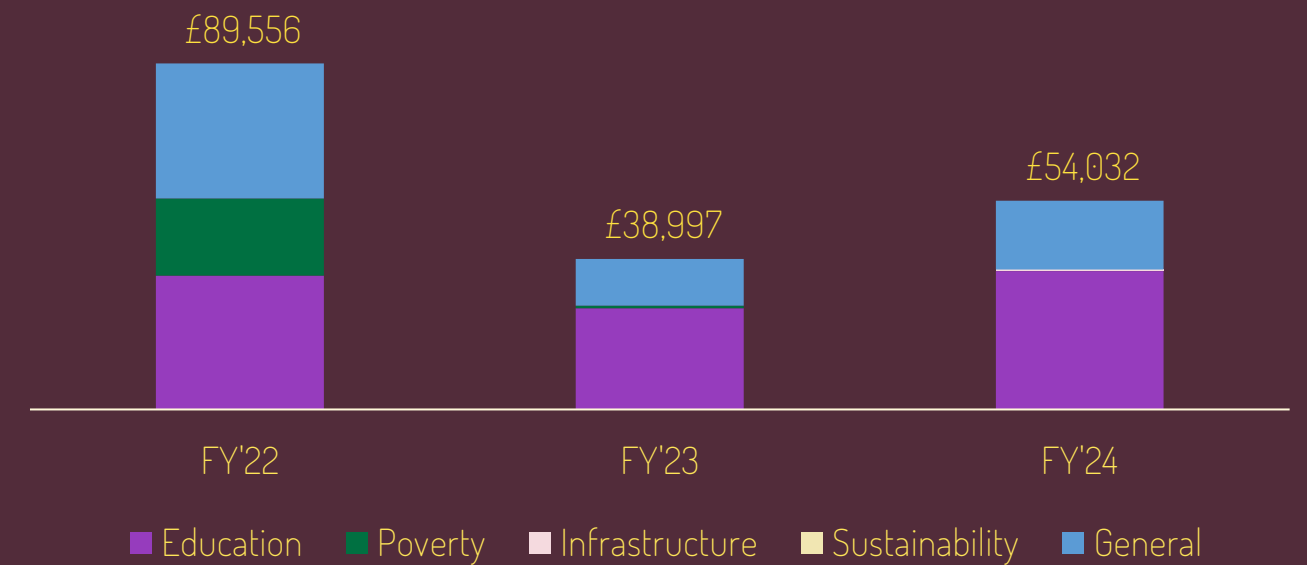


Nota: Net number of beneficiaries reflects unique number of children who benefit from one or more A Little Gesture initiatives. Note that 2020 was an emergency year, with several initiatives dedicated to the same beneficiaries during the pandemic.

Applied Funds by Type



Source of Funds by Project



PROJECTS

The ALG Projects are local intervention initiatives that complement the UPG Sponsorship program. These initiatives enable the beneficiary children and their families to grow up in a context of opportunity and to meet the necessary conditions to break the poverty cycle .



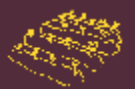
EDUCATION

Pre-school | School Feeding | After-School Support | Uni Scholarship



INFRASTRUCTURES

Housing | Community Infrastructure



SUSTAINABILITY

Technical Education | Income Generation



POVERTY RELIEF

HIV Day Centre | One-off support | Hygiene & Health | Emergency Relief



Projects

Intervention Areas

POVERTY RELIEF	Direct support for very vulnerable populations
EDUCATION	Education for children and young adults
INFRASTRUCTURE	Improved living conditions for families and communities
SUSTAINABILITY	Technical education and income generation in families

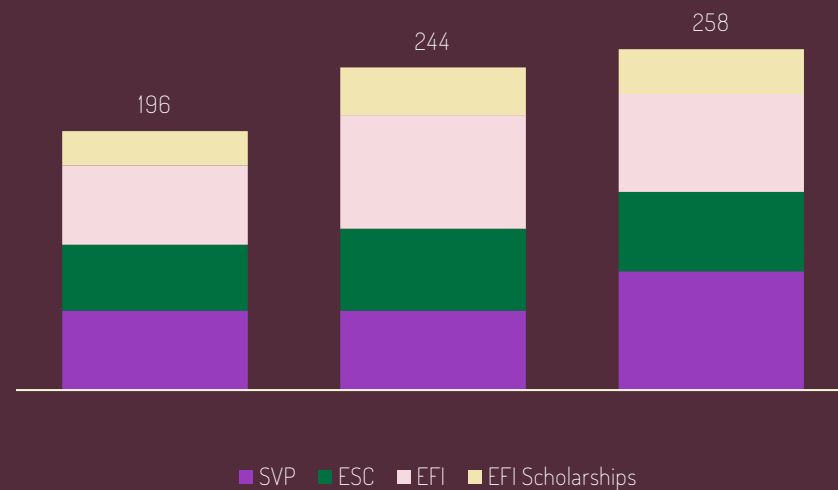
	2019	2020	2021	2022	2023	2024
# BENEFICIARIES (1)	1'626	1'646	1'794	2'975	3'095	3'517
# INDIRECT BENEFICIARIES	8'130	8'230	8'970	14'725	15'475	21'515
APPLIED FUNDS*	£85 405	£73 400	£39 825	£55 255	£71 588	£86 665
% EDUCATION	64%	32%	41%	48%	85%	83%
% POVERTY RELIEF	28%	65%	42%	37%	8%	17%
% SUSTAINABILITY	7%	3%	7%	0%	0%	0%
% GENERAL	0%	0%	10%	15%	7%	0%
FUNDS RECEIVED *	£99 974	£101 975	£89 336	£89 556	£38 997	£54 032

* Charitable activities funds only



258 CHILDREN BETWEEN THE AGES OF 3 AND 5, DISTRIBUTED AMONG 3 SCHOOLS:

Beneficiaries Historical Evolution



LOCATION:

Xai Xai
Chongoene
Chokwé

KEY DONORS:

The Mac Bevan
Charitable Trust
UPG – Corporate
Partners

246£ Per Child Per Year

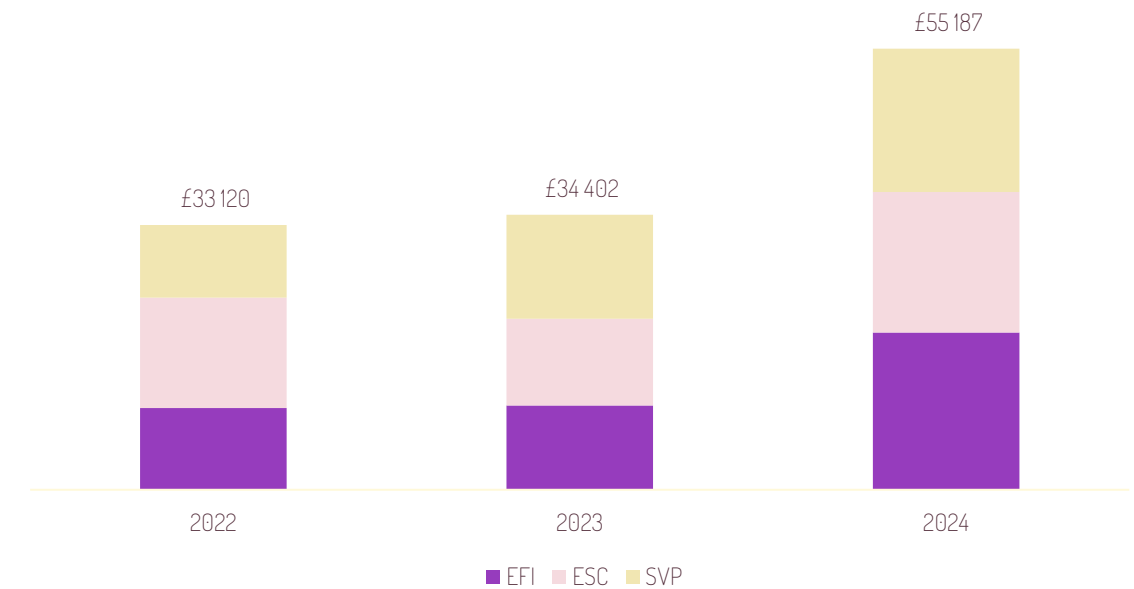
21£ Per Child Per Month

Pre-school Education

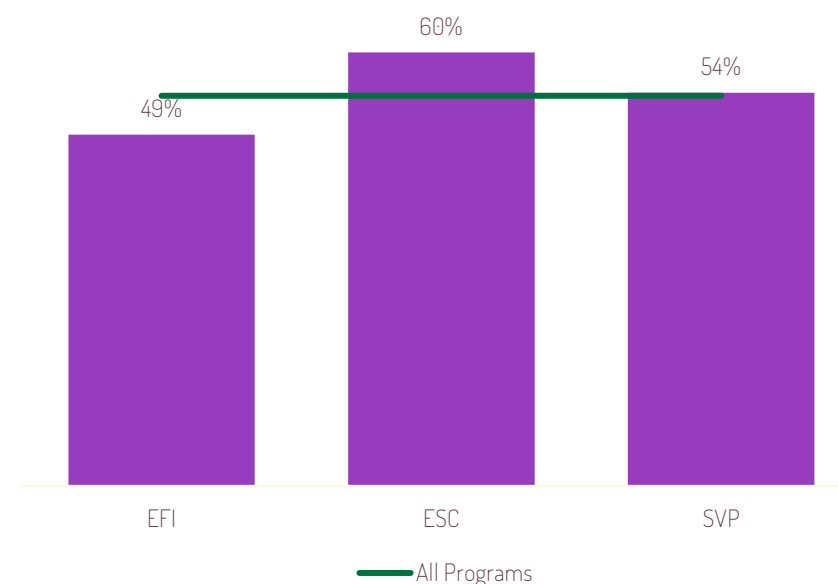
2024 Highlights

- 2024 was marked by the launch of the Mbalélé Mbalélé Project, in partnership with FEC and with funding from the Camões Institute. This program focuses on promoting early childhood education and will last for three years, with an impact across all of ALG's pre schools.
- At SVP, the year was marked by the serious car accident involving Teacher Amélia, which kept her away from school for much of the year
- The entire technical and operational team ceased to have a voluntary relationship and began to have an employment relationship with the schools, funded ALG marking an essential step forward in integrating the project's operational staff into the local economy

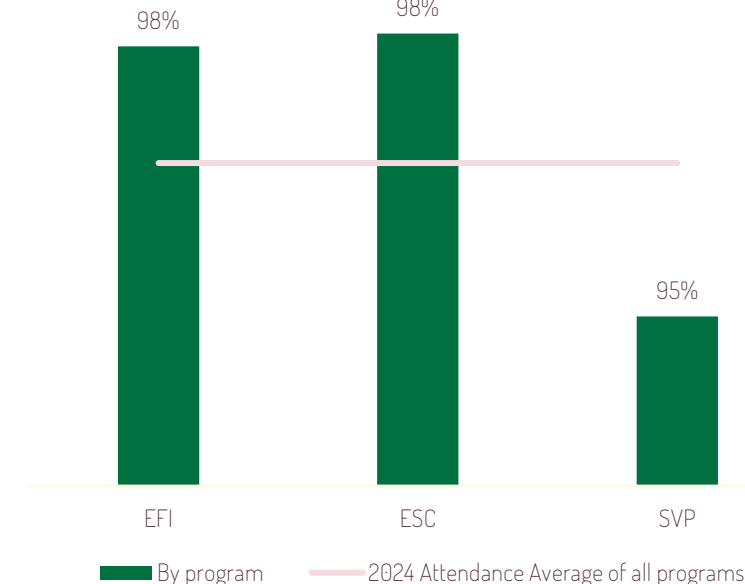
Historical Costs Evolution 2022-2024



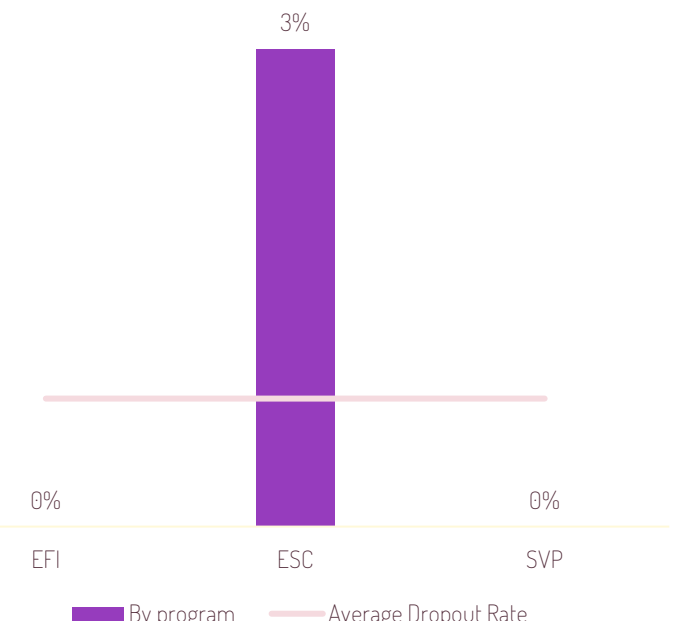
Female % by Program



Attendance by School



Dropout Rate by Program



Notes:

Project Expenses or Project Costs are shown throughout the document, which refer to the local project expenses, which may or not be the same as the disbursements made to the ground. When an excess or deficit remains, it is carried over to the next year of the project. Project expenses are shown inclusive of the projects co-funded with UPG.

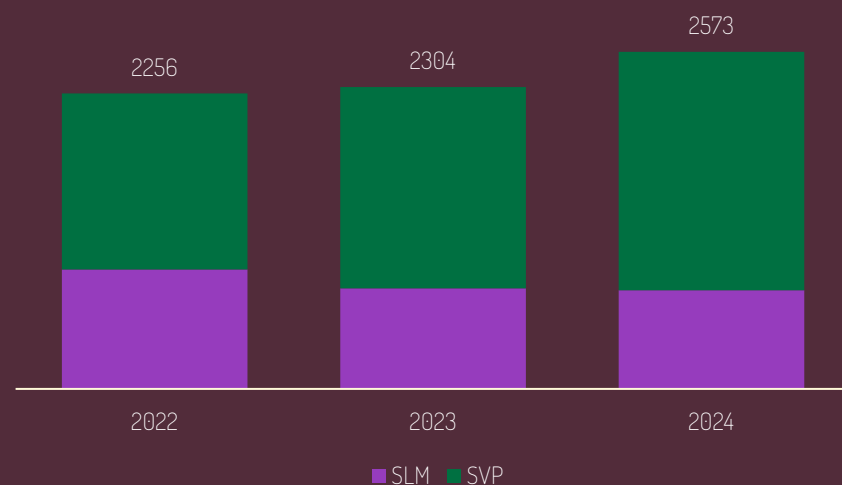
Sustainable
Development
Goals (SDG)





2 573 CHILDREN WHO BENEFIT FROM SCHOOL MEALS IN 2 LOCATIONS

Beneficiaries Historical Evolution



School Feeding

2024 Highlights

- 2024 was marked by difficulties in financing food projects, which led to a reduction in feeding days to four days a week, in line with a reduction in operations
- In SVP, there has been a notable increase in the number of children, due to the expansion of the school to provide 8th grade education (expected to continue to 9th grade in 2025)

Historical Costs Evolution 2021-2024



SDG:



LOCATION:

Chokwé

Manjangue

KEY DONORS:

ALG RPHM 2024

Private Donours

UPG – Corporate

Partners

UPG – Instituto Camões I.

P.

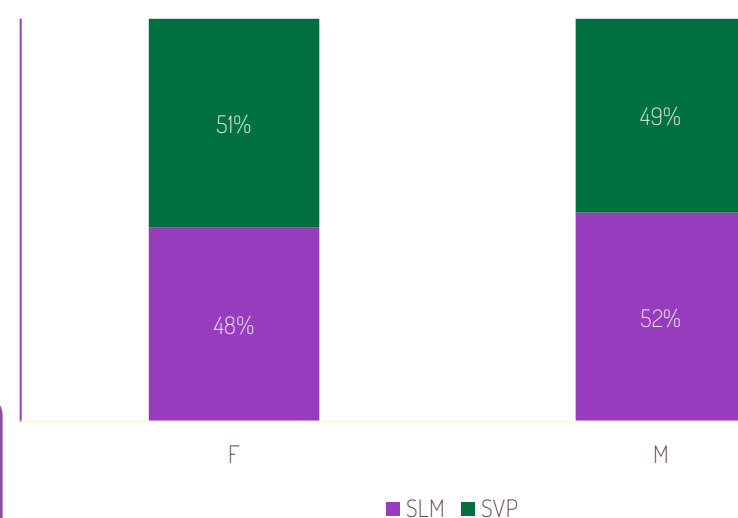
30£

Per Child Per Year

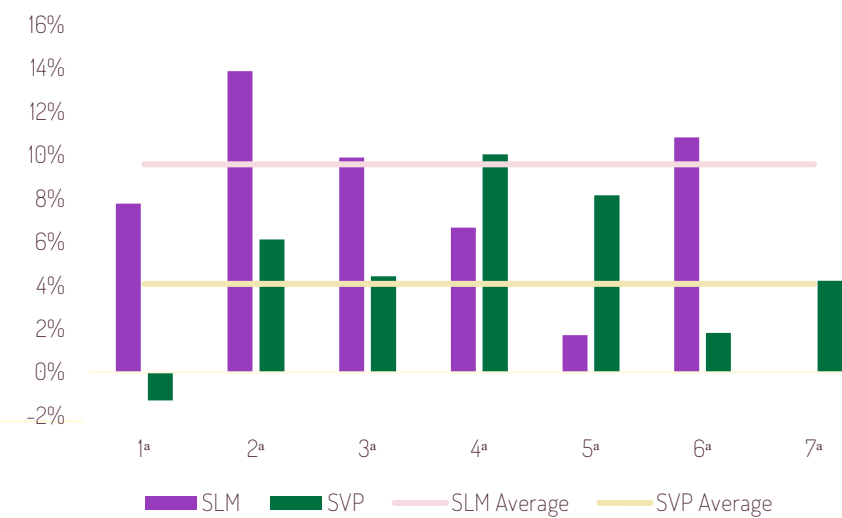
3£

Per Child Per Month

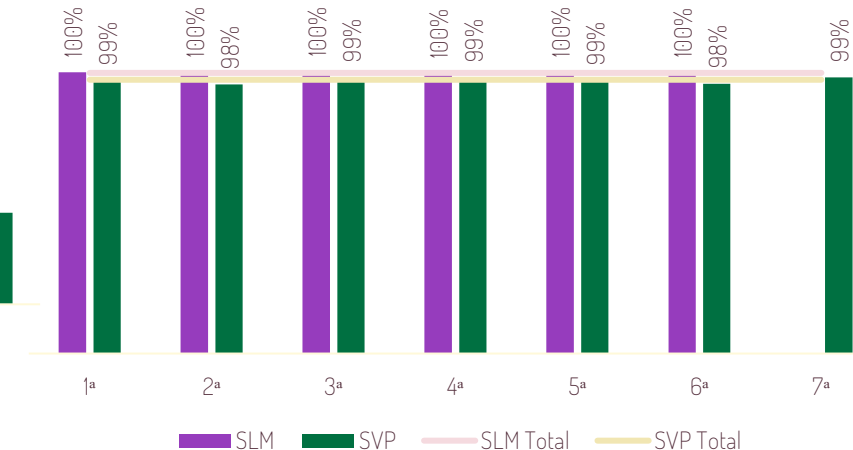
Beneficiaries Per Gender



% Weight Variation



Attendance Rate



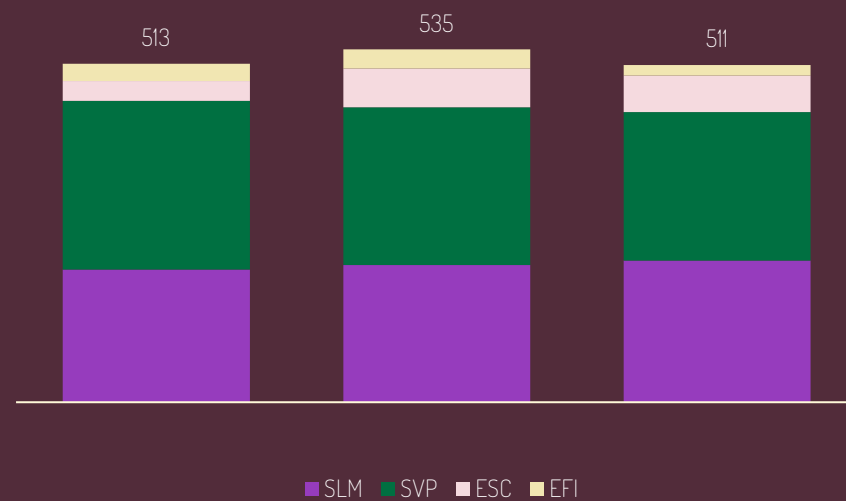
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511 CHILDREN, FROM 1ST TO 12TH GRADE, IN 4 AFTER SCHOOL SUPPORT CLASSES:

Beneficiaries Historical Evolution



LOCATION:

Xai Xai,
Chongoene
Chokwé
Manjangue

KEY DONORS:

The Mac Bevan Charitable
Trust
UPG – Corporate Partners

36£

Per Child Per Year

3£

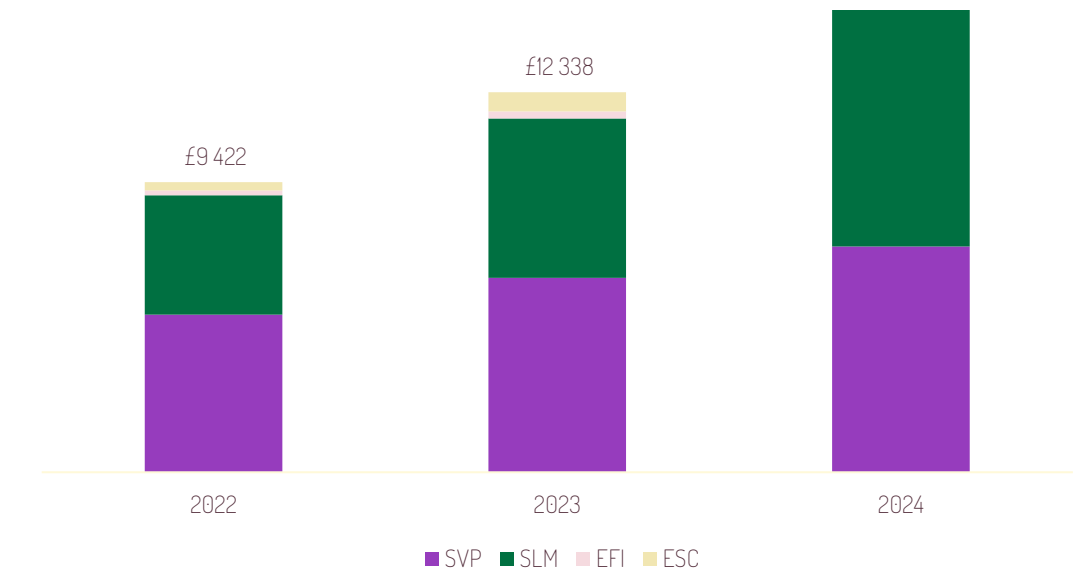
Per Child Per Month

After-School Support

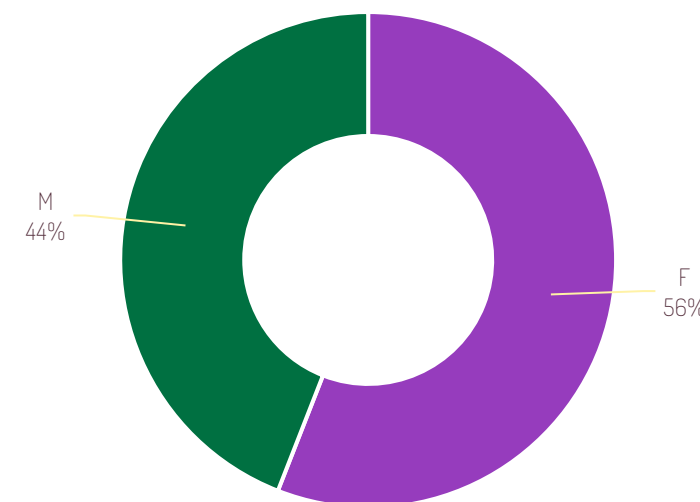
2024 Highlights

- 2024 saw investment in educational activities, with the hiring of new teachers for São Vicente de Paulo and Santa Luísa de Marilac.
- At EFI and ESC, teacher Vitor began working at both schools as these programs move on from pilot stage

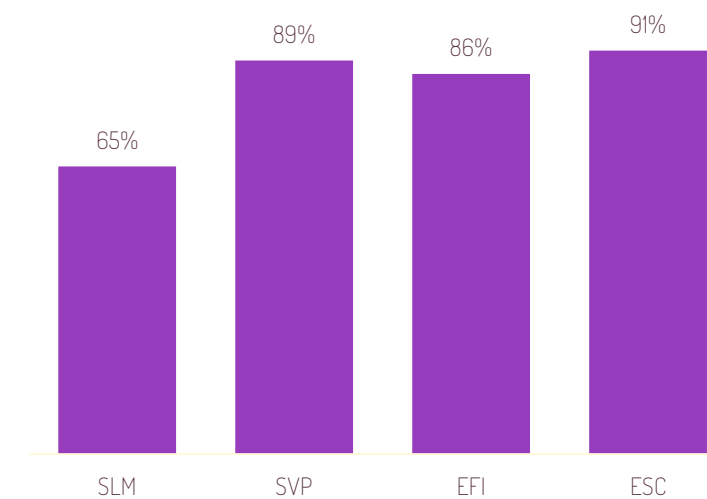
Historical Costs Evolution 2022-2024



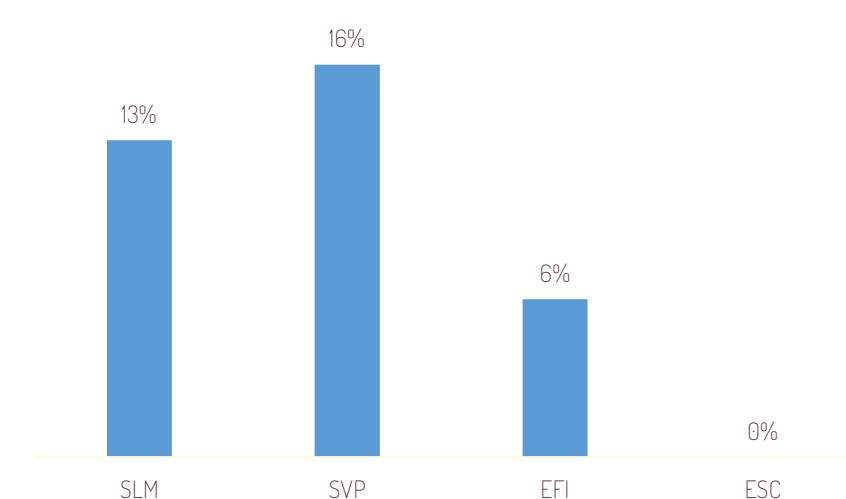
Gender



Attendance %



Dropout Rate



Notes:

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SDG:



Highlights: Non-Academic Activities

Vencedoras / Winners

- Program dedicated to gender equality among adolescent girls at A Little Gesture
- Location: SVP and SLM
- Activities: weekly meetings for sharing, socializing, and guidance; lectures by the Winners with the rest of the community
- Topics: Sexual Violence, Pregnancy, the Human Body, among others
- Number of participants: approx. 40 (20 per school)



Cultural Groups and Clubs

- Non-academic extracurricular activities program at school
- Location: SVP and SLM
- Cultural Activities: Cultural groups from Xigubo, Marrabenta, Skotane, Amapiano, and Makwayela are trained and perform at multiple events, including institutional visits, district celebrations, and special occasions.
- Affinity Activities: Reading, Writing, Poetry, and Drawing
- Number of Participants: approx. 150



Sports Activities

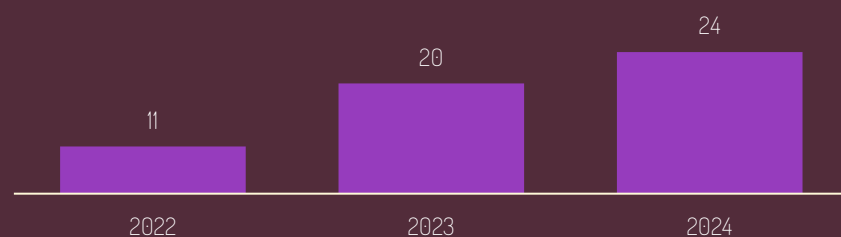
- Sports activities program, including school and inter-school championships
- Location: SVP, SLM, and opening days in the communities of Chongoene
- Activities: Soccer, volleyball, sack race, sprint, relay race
- Number of meetings: 2 at SVP and SLM schools and 1 in the communities
- Number of participants: >100





24 YOUNG PEOPLE, ACROSS 2 MAIN REGIONS

Beneficiaries Historical Evolution



LOCATION:

Xai Xai

Chokwé

KEY DONORS:

UPG and ALG Private

Donors

UPG – Municipal Partner

UPG – Corporate

Partners

973£

Per Student per Year

112£

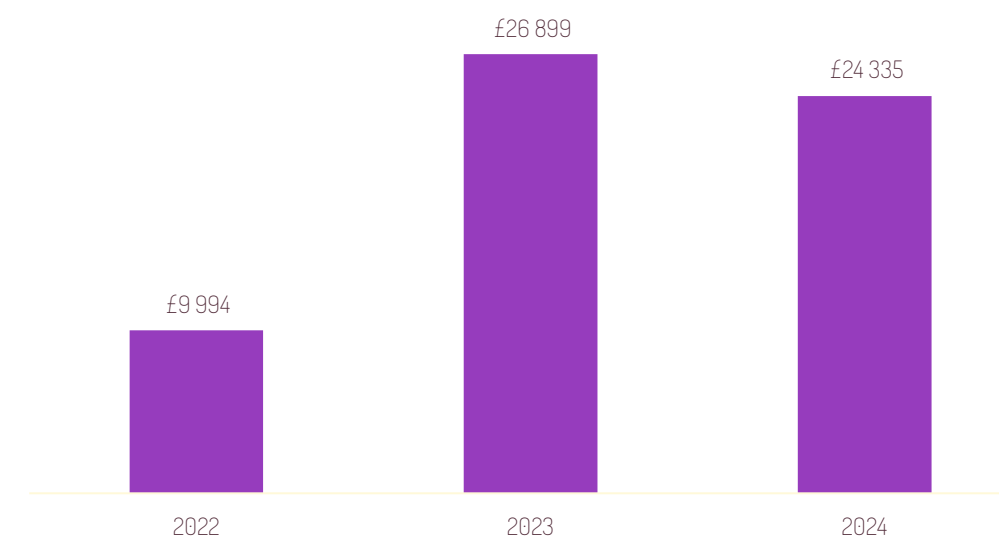
Per Student Per Month

Uni Scholarship

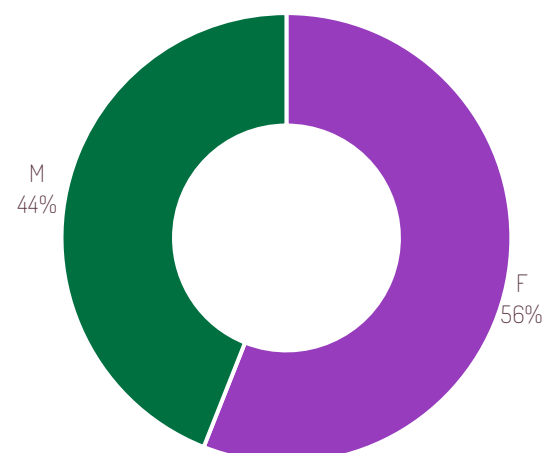
2024 Highlights

- Small expansion of the program to 24 university students in 2024, with 5 new scholarships awarded
- The year was negatively marked by the exclusion of 3 young people from the program due to poor attendance and bad behavior
- 1 graduation in 2024: Nazário – Pharmacy

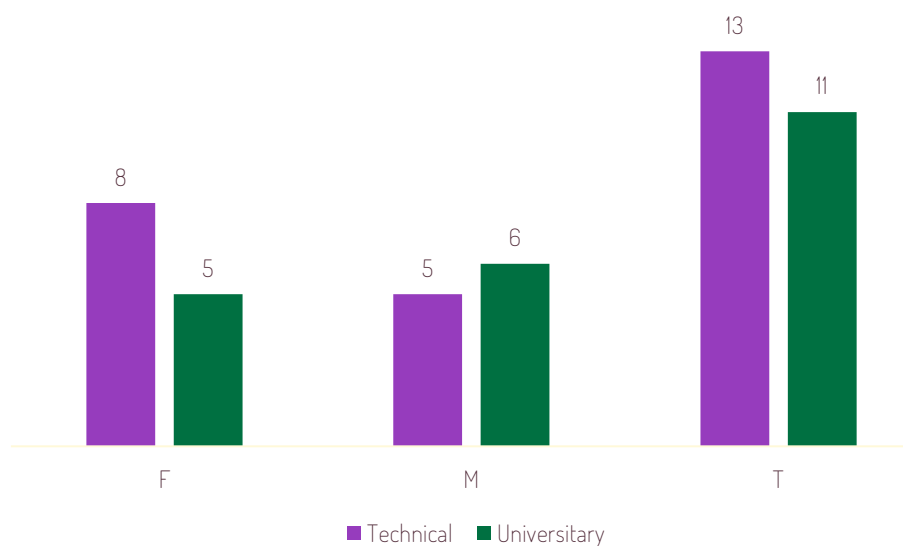
Historical Costs Evolution 2022-2024



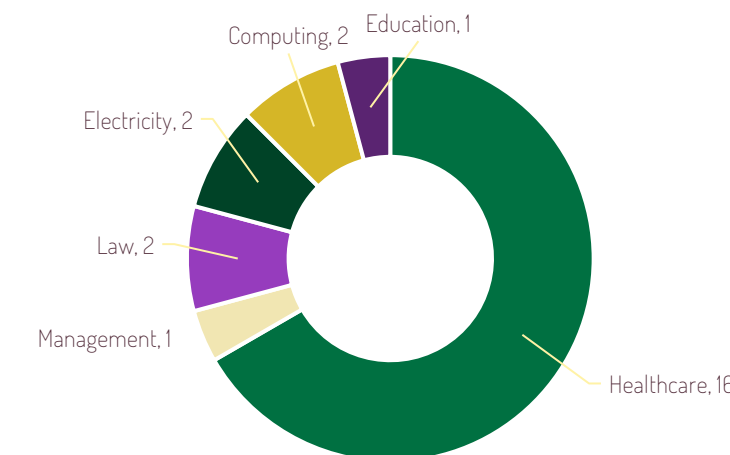
By Gender



By Scholarship Type



By Field



Notes:

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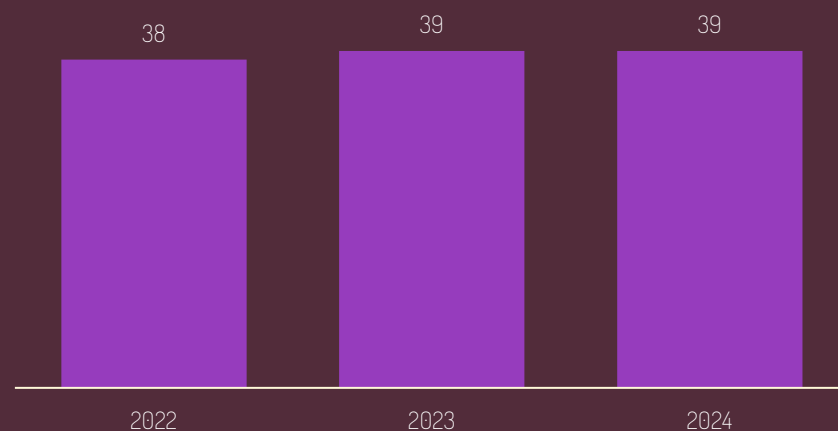
SDG:





39 CHILDREN, AGED BETWEEN 7 AND 21:

Beneficiaries Historical Evolution



LOCATION:

Manjange

KEY DONORS:

UPG Private Donour
ALG Year-End Appeal

542£

Per Child Per Year

45£

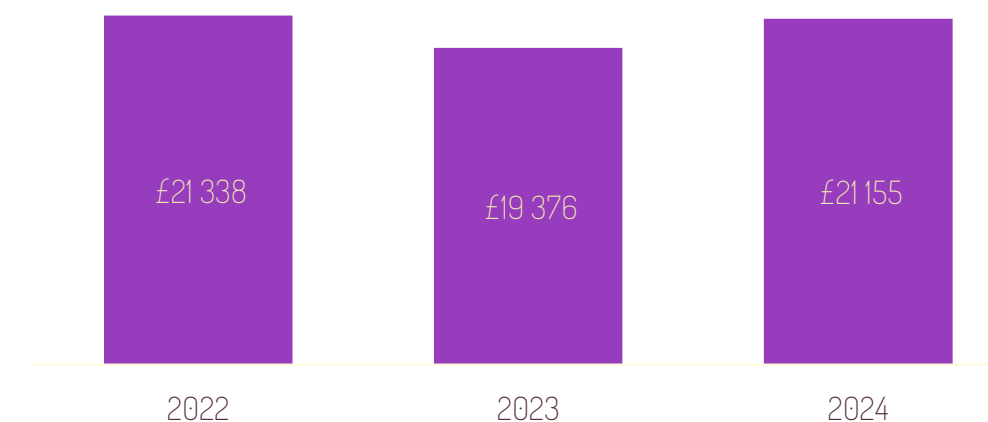
Per Child Per Month

HIV Day Center

2024 Highlights

- Enhanced individualized monitoring and follow-up interviews with children and their families, strengthening their connection to the Center
- Participation in Milohro Cultural Group with Xigubo and Marrabenta dances
- Growth in arts and crafts activities and sewing with guidance from Sister Aida
- Remarkable progress in Portuguese (especially among the younger children)

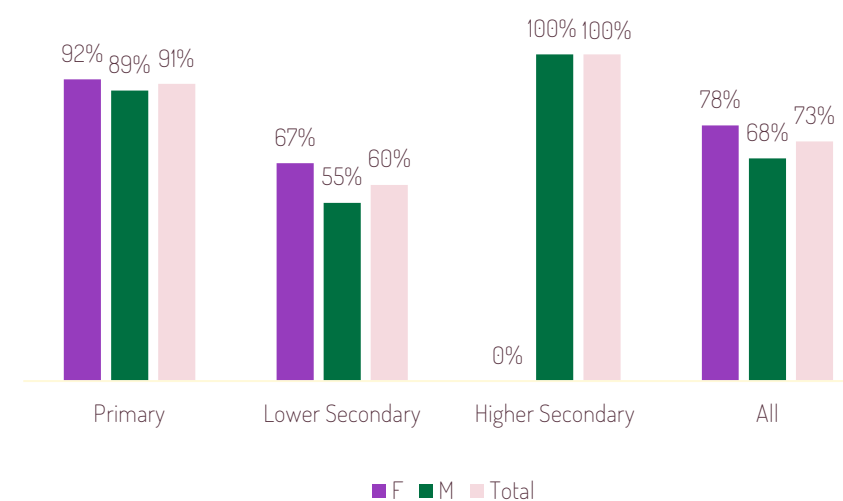
Historical Costs Evolution 2022-2024



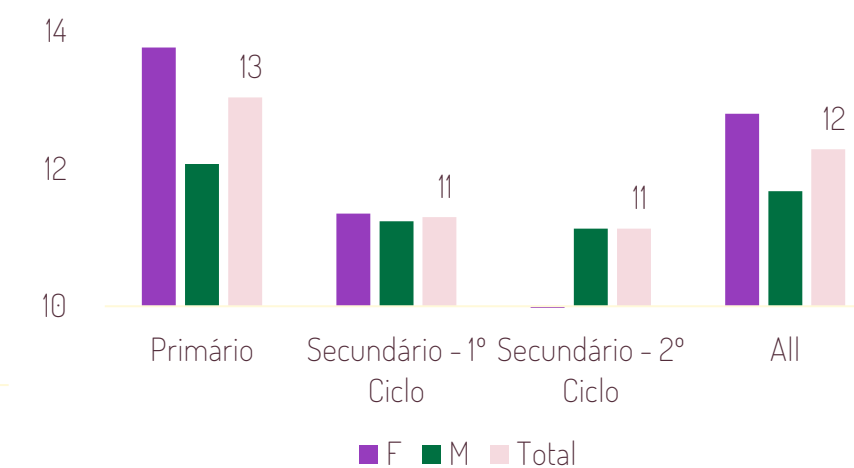
By Gender



Approval Rate



Average Final Grade



Notes:

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SDG:





Sustainability

Technical Education

BENEFICIARIES:
8

LOCATION:
Rural Communities,
Xai Xai

MAIN DONORS:
UPG Private Donour

Highlights 2024:

CTI computer course: In 2024, ALG promoted the training of University Scholarship Holders in basic computer courses with a focus on Microsoft Office Packages at the Chongoene Computer Center.

BENEFICIARIES:
SVP: 1
SLM (Day Center): 7

LOCATION
S. Vicente de Paulo
and Santa Luísa de
Marillac,Chokwé

MAIN DONORS:
Private Individuals

Income Generation

Highlights 2024:

- S. Vicente de Paulo: Darcilia's Beauty Salon. She worked as a volunteer at the school and, with the support of UPG, launched her own business.
- Santa Luísa de Marilac: sewing and dressmaking activities carried out at the HIV Day Center. Production of various products for local sale and to support fundraising in events in Portugal.

ODS:



FUNDRAISING

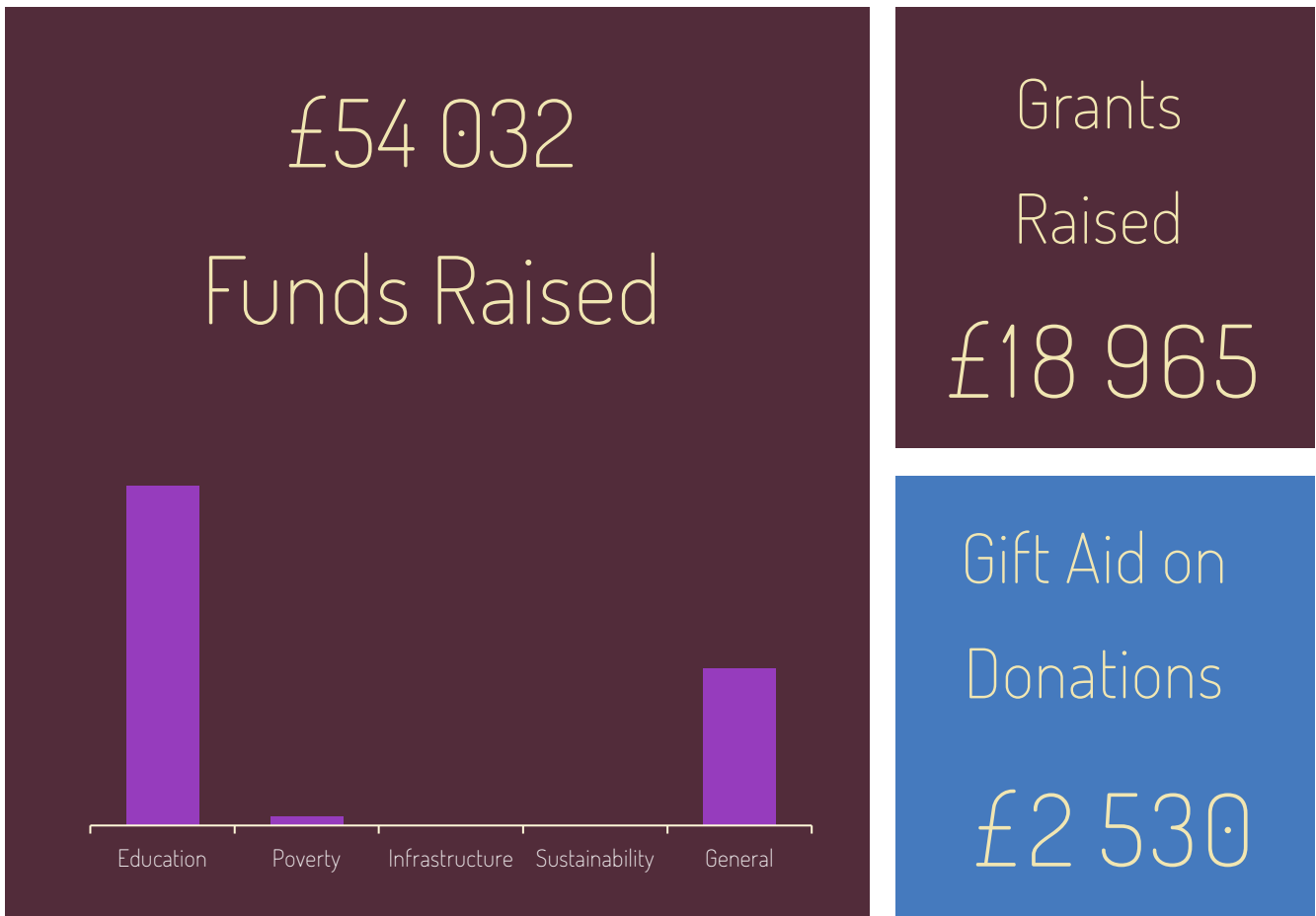
Fundraising Summary

Fundraising Channels

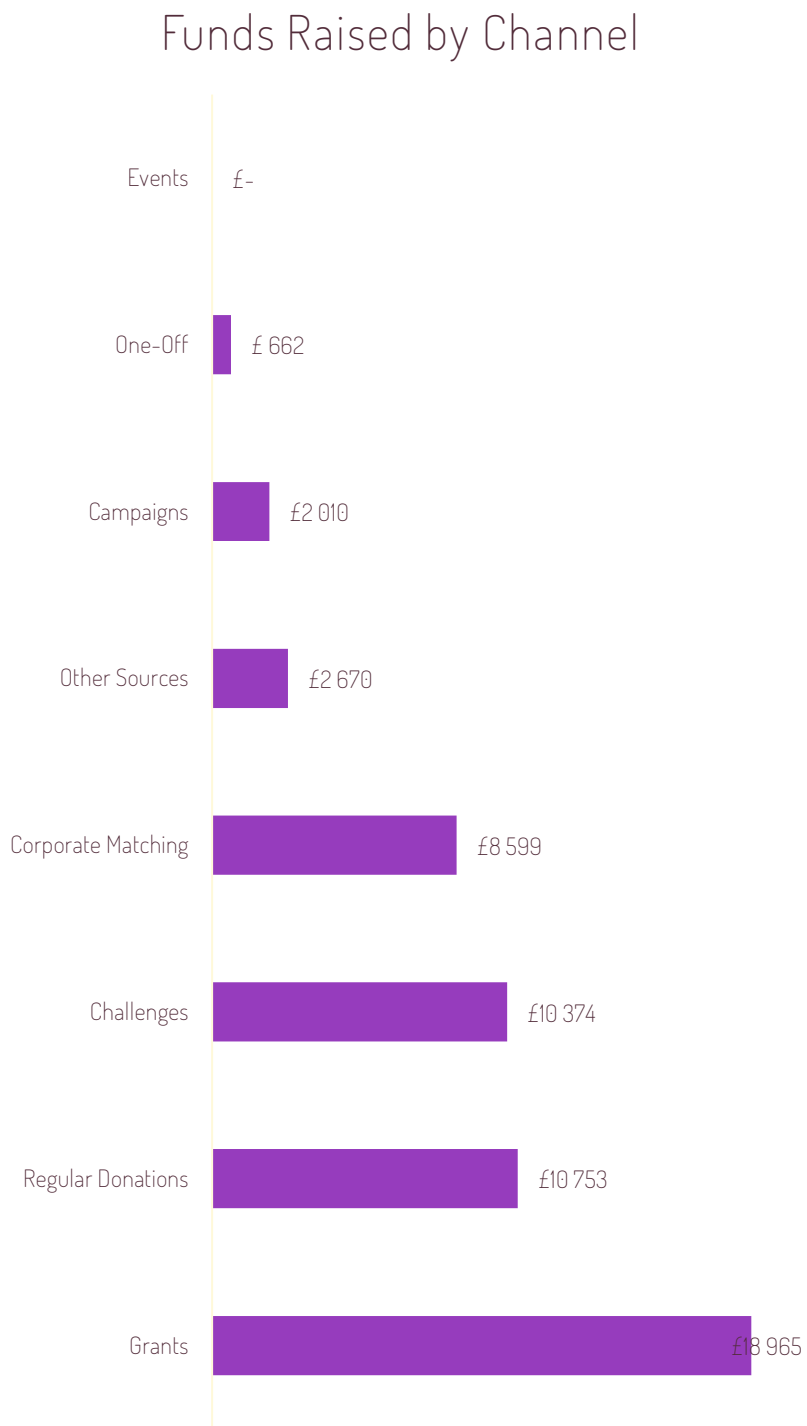
2024 Initiatives



2024 Fundraising Overview



General Funds Raised
31%





2024 Fundraising Analysis

- In 2024, funds raised of £54 032 reflect moderate increase vs. the low observed in 2023, though the amount continues to be lower than historical amounts, as the charity's fundraising activities have been limited
 - It is notable that the fundraising activities were particularly affected by the sudden closure of the Barclays Bank account, which took a considerable amount of attention by the Trustees
- The largest source of fundraising was through Grants, with a multi-annual grant from MCBT being renewed with a focus on Pre-School and After-School activities.
 - In 2024, ALG invested in procuring a Grant Writing company to assist supporting the search and development of grant opportunities, especially in the area of School Feeding
- ALG continues to have a solid base of regular donors who have provided stable funding for unrestricted activities
 - Given data restrictions, there continue to be a number of donations from anonymous donors through the Just Giving platform, which limits the possibilities for engagement
- Peer 2 Peer fundraising continues to represent a meaningful source of funds for the Charity, driven by a combination of the Royal Parks Half Marathon, the Madrid Marathon and Birthday Celebrations from friends of the charity
- Corporate matching is a significant source of funding, mostly driven by private donors and matching for fundraising events

FINANCIAL SUMMARY



Financial Summary

YoY FINANCIAL
PERFORMANCE



KEY
FINANCIAL
METRICS

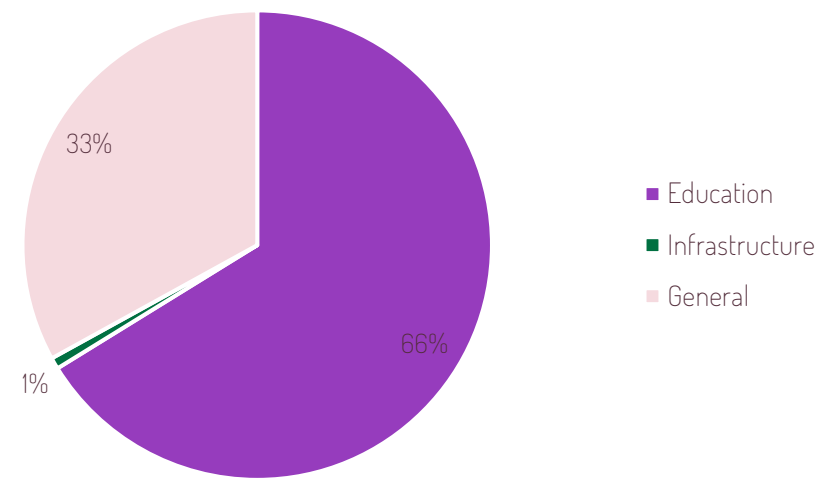
	2022	2023	2024
Sources of Funds	£89 556	£38 997	£54 032
Project Costs	£55 255	£71 588	£86 665
Fundraising & Admin	£1 872	£653	£7 539
Total Expenditure	£57 128	£72 241	£94 204
Net Balance	£32 428	£(33 244)	£(40 172)
% Funds Disbursed	62%	184%	160%
Cost Income Ratio	2,1%	1.7%	14%

- ALG raised an average £60 862 for its charitable activities over the last 3 years, with 2023-2024 demonstrating lower numbers than average on the back of a reduction in the Trustee's fundraising activities
- After registering a sharp decline in 2023 due to reduced fundraising activities and the termination of a multi-year grant, the Charity saw a modest recovery in 2024, with funds increasing from £38,997 to £54,032
- Recognizing strong reserves, the Trustees have continued to support the projects on the ground, particularly in Education and Poverty Relief. This resulted in an usage of accumulated reserves to face ongoing project needs despite lower financing results, thereby maintaining the % of funds disbursed to >100%
 - The historical conservative stance adopted by the trustees allowed for the disbursements to be 21% higher YoY despite a less active fundraising
- In 2024, the cost income ratio increased significantly, mainly due to a £5,000 expense related to engaging a grant-making company. While this resulted in a higher ratio compared to previous years, it represents a strategic investment expected to yield positive outcomes over the next 2 to 3 years, strengthening ALG's fundraising capacity and long-term sustainability.
- It is important to note that this funds summary is not fully reflective of the charity's activities' on the ground. In fact, ALG operates in close collaboration with Um Pequeno Gesto and both charities have a combined turnover of c. €500'000, with funds applied on the ground of well over €400'000.

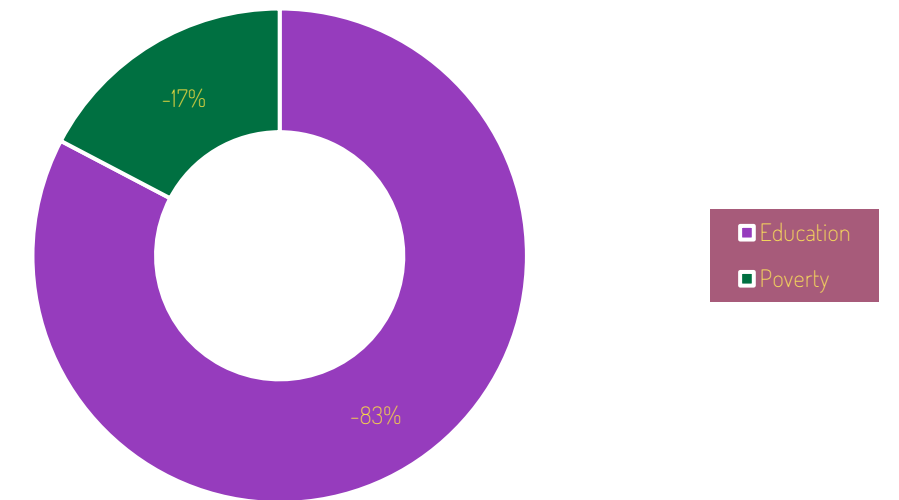
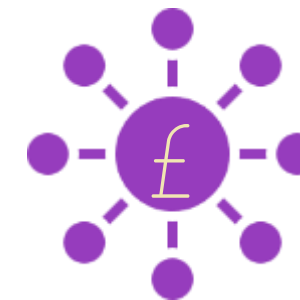
Funds Financial Review

ALG dedicates its charitable activities to i) the advancement of education, ii) the relief of poverty and iii) the advancement of health and prevention of disease. In 2024 the area of Education was a strong recipient of funds raised (66%) and of funds disbursed to the ground (83%)

FUNDS RECEIVED



FUNDS DISBURSED

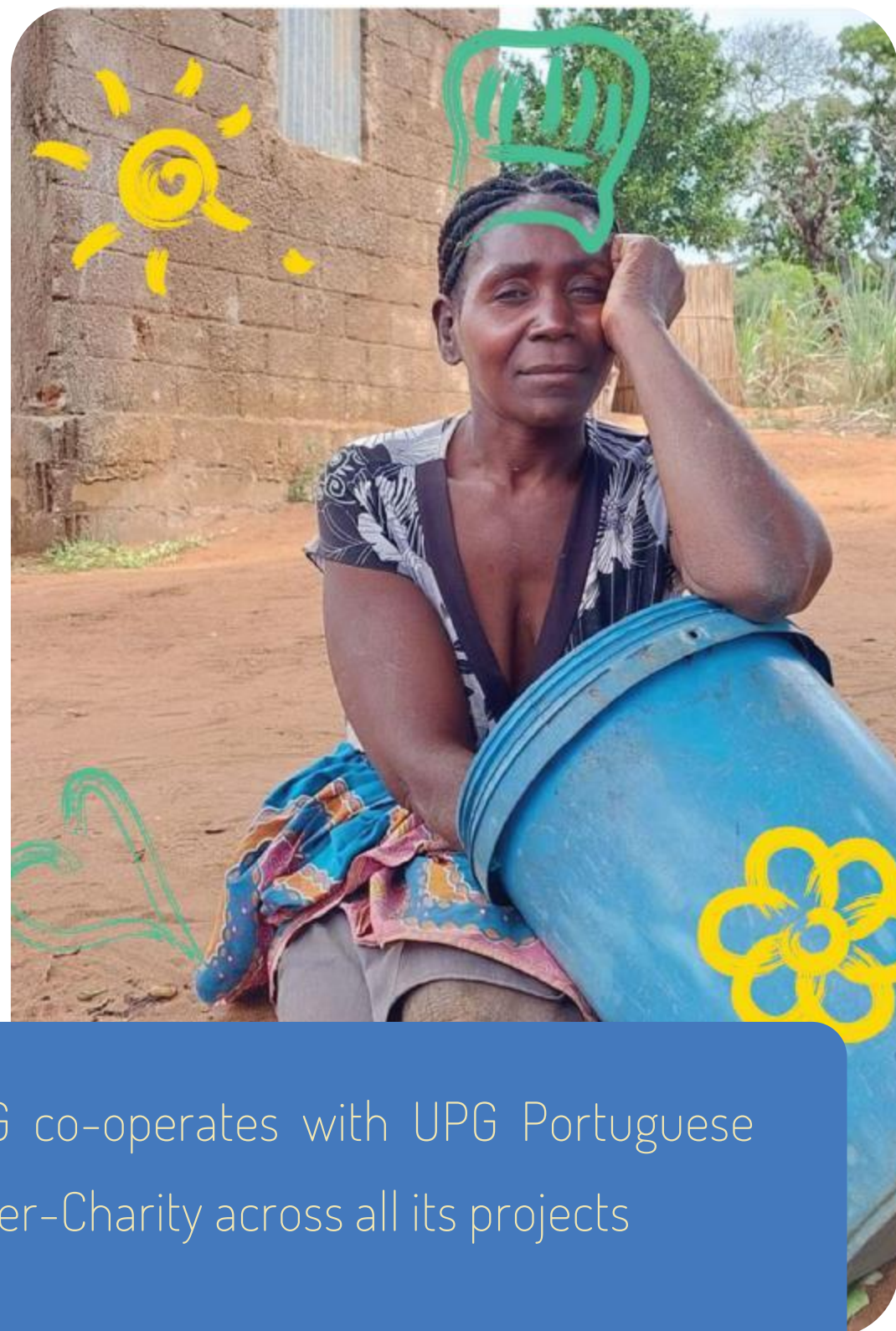


Funds raised

- General Funds total £17,837, having grown slightly compared to last year, providing the organization with increased flexibility in the allocation and utilization of resources.
- Education funding remains the largest area at £35,771 (66% of total funds), supporting key programs including After School, School Feeding, Pre-School, and University Scholarships.
- Funding for Pre-Schools continues to be a stable area in ALG thanks to a long-standing partnership with The Mac Bevan Charitable Trust, ensuring consistent access to quality early education.
- Together with UPG, the funds raised exceeded €400'000 for the year

Applied Funds

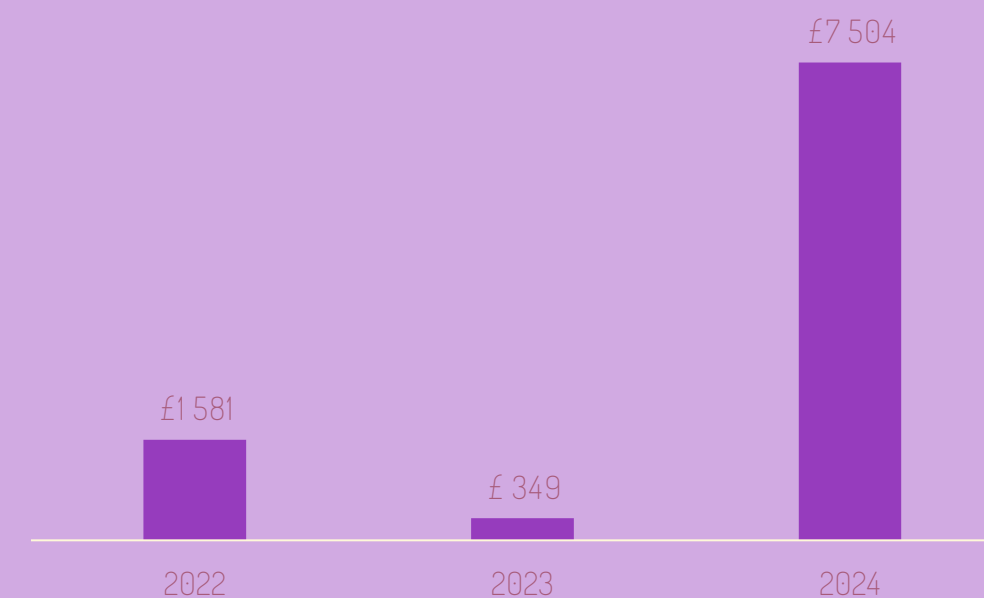
- Continuing to grow, 2024 represented a higher disbursement of £86,665, applied directly to projects in Mozambique,
- The ratio of applied to raised funds increased as expected, in light of the amount of reserves accumulated and the pressure from a reduction in fundraising activities despite strong needs from the ground
- Together with UPG, the funds applied on the ground exceeded €400'000



ALG co-operates with UPG Portuguese sister-Charity across all its projects

Fundraising Costs

- Fundraising costs are mostly related to the fees for fundraising websites such as Justgiving, Benevity and Paypal
 - This year's Fundraising costs increased due to the engagement of a grant making company (£5'000)
- An additional significant fundraising cost in 2024 was related to the entry fees for the Royal Parks Half Marathon, as it is customary for ALG



Admin Costs

- ALG has very limited admin costs as it employs no staff and has no physical headquarters, with resources shared with sister charity Um Pequeno Gesto in Portugal and Mozambique
- The account doesn't reflect the accounting software costs, as it was gifted by one of the Trustees while the charity faced challenges with its bank account.



Accounting Policies

- The ALG Accounts are reported on a standalone basis and based on receipts and payments accounting.
- The ALG Management Accounts include project expenses inclusive of the projects co-founded with UPG
- Project costs shown throughout the document refer to the local project expenses, which may or not be the same as the disbursements made to the ground. When an excess or deficit remains, it is carried over to the next year of the project under ALG Management Accounts.
- The Charity has reviewed its Financial Controls Policy in 2023, which is available for consultation.





Final Notes

- ALG is available for any clarifications regarding this report.
- ALG is available to facilitate visits to projects and beneficiaries by relevant official entities.

On behalf of the Trustees

Jonathan Burnett

Highlights

- ALG continues to work on its mission to promote the improvement of living conditions for disadvantaged children and their families in poor rural communities in southern Mozambique.
- The school feeding program for 2,700 children reinforces ALG's commitment to education and the importance of school attendance.
- In 2024, the A Little Gesture team on the ground underwent a period of major transformation, which resulted in a shift toward greater operational capacity in the field, a strategy that proved beneficial for the entire team.
- For 2025, the team is stronger and more united and hopes to consolidate the transformation of 2024 to reinforce the impact of Little Gestures on children.



CC Receipts & Payments Report

Charity name: A Little Gesture UK

Charity number: 1141990

For the period from 01/01/2024 to 31/12/2024

Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	£	£	£	£	£
Receipts					
Voluntary Receipts	17,847.22	36,185.25	0.00	54,032.47	38,997.48
Fundraising Activities	0.00	0.00	0.00	0.00	0.00
Investments	328.02	0.00	0.00	328.02	0.00
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Other Receipts	0.00	0.00	0.00	0.00	0.00
	18,175.24	36,185.25	0.00	54,360.49	38,997.48
Asset and Investment sales etc					
Total receipts	18,175.24	36,185.25	0.00	54,360.49	38,997.48
Payments					
Voluntary Income Costs	0.00	0.00	0.00	0.00	0.00
Fundraising Costs	5,469.29	2,034.84	0.00	7,504.13	348.70
Charitable Activities Costs	0.00	86,665.00	0.00	86,665.00	71,588.00
Governance Costs	35.00	0.00	0.00	35.00	304.50
	5,504.29	88,699.84	0.00	94,204.13	72,241.20
Assets and investments gains/losses	0.00	0.00	0.00	0.00	0.00
Total payments	5,504.29	88,699.84	0.00	94,204.13	72,241.20
Excess of receipts over payments	12,670.95	-52,514.59	0.00	-39,843.64	-33,243.72
Transfers between Funds					
Transfers between Funds	-27,450.72	27,450.72	0.00	0.00	0.00
Cash Funds Last Year End	181,711.02	9,135.68	0.00	190,846.70	224,090.42
Cash funds this year end	166,931.25	-15,928.19	0.00	151,003.06	190,846.70

CC Statement of Assets & Liabilities

Charity name: A Little Gesture UK
Charity number: 1141990
At the period ending 31/12/2024

	Details	Unrestricted funds	Restricted funds	Endowment funds
B1 Cash funds				
	CASH FUNDS	166,931.25	-15,928.19	0.00
	Total cash funds	166,931.25	-15,928.19	0.00
		Unrestricted funds	Restricted funds	Endowment funds
B2 Other monetary assets				
	OTHER MONETARY ASSETS			
		Funds to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use				
	OFFICE EQUIPMENT FIXTURES & FITTINGS			
		Funds to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities				
	LIABILITIES			



Section A

Independent Examiner's Report

Report to the trustees

A Little Gesture a Great Help

On accounts for the year
ended

31-Dec-2024

Charity no
(if any)

1141990

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2024**.

Responsibilities and
basis of report

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 [insert name of applicable listed body]]. *Delete [] if not applicable.*

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:

Date: 29.10.2025

Name:

Pedro Santos Reis

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

--

Address:

Flat 5, 1 Gloucester Street

SW1vDB

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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.

None -----