

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

GATEWAY WATERSIDE

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No. 1143971

Luke Silver
Accountancy & Taxation Services
25 Ellicombe Close
Minehead
Somerset
TA24 6DQ

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

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GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1143971
LEGAL STATUS	Charitable Incorporated Organisation
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	David Norbury (Chair from January 2023) Dr Sharon Mellings (Chair until January 2023) Anthony Hodder Nathan Hussey Kathryn Holmes Michael Ford (Appointed January 2023)
CHURCH LEADERS	Pastor Tim Lockwood (Senior Minister) Pastor Danni Lockwood (Senior Minister) Pastor Charlotte Willett (Site Pastor) Pastor James Willett (Site Pastor) Mr Tony Hodder (Overseer) Mrs Ann Hodder (Overseer) Mr Andrew Clarke (Overseer) Dr Samantha Clarke (Overseer)
GOVERNING DOCUMENT	CIO - Foundation Conversion dated 4th March, 2020

OBJECTS

(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF HAMPSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, FINANCIAL HARDSHIP OR SICKNESS AND WHO MAY BE AGED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

(C) TO ADVANCE EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;

(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

REGISTERED ADDRESS	1 Badgers Walk Dibden Purlieu Southampton SO45 4BU
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PRIMARY BANKERS	CAF Bank
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INDEPENDENT EXAMINER	Luke Silver Accountancy & Taxation Services 25 Ellicombe Close Minehead Somerset TA24 6DQ
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GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

This is the annual report for Gateway Waterside (previously known as New Forest Community Church), Registered charity no. 1143971, a Charitable Incorporated Organisation. This report covers the period from 1st April 2022 to 31st March 2023.

The objectives of the trust are advancement of the Christian Faith, including worship, preaching of the Christian Gospel, the pastoral care of Christian people, and providing relief to persons who are in need.

Gateway Waterside has fulfilled its objectives through a range of activities. These include weekly public meetings, small group gatherings for Christian discipleship, teaching, training, and supporting people with specific interests to pursue opportunities for ministry at home and abroad.

Staff Receiving a Salary

To further the objectives of the charity during this period there have been five employed members of staff. The Senior minister Tim Lockwood, the Site Pastor Charlotte Willett, the Administrator Samantha Gough (Resigned July 2022), Rebecca Cullen (temporary) and Karen Ford (Appointed November 2022), all are employed on a part time basis. No employees receive over £60,000.

Activities

Gateway church held weekly services at the Marchwood Village hall where public worship, bible teaching, kids and youth activities took place. Gateway waterside has partnered with another charity Gateway Fareham where a number of joint activities took place throughout the year, including:

- A joint Easter service
- A joint service in October with a guest speaker
- Joint youth events
- Joint leaders meetings
- Joint young adults groups
- Joint training events

These joint events allowed for a wider reach of sharing experience and connections to help people with their spiritual journeys and also to help partner and encourage community outreach which both sites are involved in.

Gateway also continued to support "Christians Against Poverty" (CAP), by providing a local CAP Centre with Tony Hodder as centre manager for Marchwood and District. CAP is a registered charity which provides support for people in debt. Tony Hodder, together with other church members, obtains information from potential clients, which allows CAP to generate a plan for debt repayment or, if this is not sustainable, an appropriate form of insolvency. Local church members continue to provide support to clients as they progress to becoming debt free, with several clients successfully completing the process & becoming debt free.

Church members also supported local food banks, with regular collections of food. We also supported "The Crossings" which is a charity that works in helping people who have accommodation needs. This includes the homeless as well as those having to "sofa surf". The crossings provide a safe access point for advice and mediation. The church financially gives to this project as well as the Manager and some trustees being members of Gateway Waterside.

The church also supported mission work in Kenya which has continued through the year. Gateway Waterside actively supports the Salem orphanage for about 100 children, located in Bondo on the shore of Lake Victoria, 50 miles west of Kisumu. Andy & Sam Clarke liaise with the orphanage through Phoebe Onyango the head of the orphanage. This work is supported in conjunction with the charity Phoebe's family (Charity number: 1173109), who review how donations are administered in Kenya.

The church also supports work of the Mission Aviation Fellowship (MAF) in Papua New Guinea by giving financial support to a family closely connected to the church.

Gateway Waterside also actively looked at obtaining a building for its community work, this involved getting change of use from the local council on 1 New Road in Hythe and signing a preliminary agreement that also meant seeking legal advice. However, that agreement was not concluded by the owner of the property and therefore, it appears that the premises cannot be secured at this time.

Financially the charity remains in a difficult period due in part to Covid and the challenges of meeting together again after a prolonged absence, meaning that the charity made a loss over the financial year.. However reserves still remain in a very healthy position. Majority of our reserves are invested in different funds (Please see the balance sheet for more details) These investments were ethically invested in line with the charity's values including investing into a social housing charity called Green Pastures that provides accommodation for the homeless. These investments performed well over the year and helped to balance the decline in general income. Over the year the investments produced a good return for the charity. Please see the balance sheet for more details.

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Reserves Policy

The Trustees' policy for financial reserves is to maintain sufficient funds to meet contractual obligations to employees and others and to ensure that there is an adequate level of working capital to cover fluctuations in income levels.

As shown in the balance sheet, the charity remains in a healthy financial position with good cash reserves in place.

The Trustees are convinced that the charity will continue to be able to meet its objectives and advance the Christian Faith, and to provide practical support in local and overseas communities.

Trustees' Responsibilities

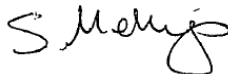
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the4th December 2023

Signed on their behalf by Trustee .



Printed Name: Dr Sharon Mellings (Chair of Gateway Waterside Trustees)

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources From Generated Funds					
Donations & Legacies	3a	57,020	152	57,172	51,282
Charitable Activities	3b	196	730	926	1,282
Investment Income	3c	37	1,040	1,077	1,000
Other Incoming Resources	3d	165		165	1,273
TOTAL INCOMING RESOURCES		57,418	1,922	59,340	54,387
RESOURCES EXPENDED					
Cost of Generating Funds					
Costs of Charitable Activities	4a	59,701	792	60,493	58,916
Governance Costs	4b	6,014	1,500	7,514	6,065
TOTAL RESOURCES EXPENDED		65,715	2,292	68,007	64,981
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(8,297)	(370)	(8,667)	(10,144)
Unrealised gains/losses	2b	(938)	(1,822)	(2,760)	17,165
NET INCOME/(EXPENDITURE)		(9,235)	(2,192)	(11,427)	7,021
Total Funds Brought Forward		51,328	85,449	136,777	129,757
Transfers Between Funds	5	(7,148)	7,148	0	0
TOTAL FUNDS CARRIED FORWARD		34,945	90,405	125,350	136,777

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

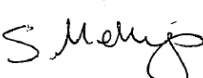
BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-23 Total £	31-Mar-22 Total £
Fixed Assets					
Tangible Assets	2a	1,111		1,111	1,321
Investments	2b	33,119	64,289	97,408	100,165
Current Assets					
Debtors & Prepayments	7	6,261		6,261	28,226
Cash at Bank and in Hand	6	(4,023)	26,116	22,093	9,553
Total Current Assets		2,238	26,116	28,354	37,779
Creditors: due within one year	8	1,523		1,523	2,487
NET CURRENT ASSETS		715	26,116	26,831	35,292
TOTAL ASSETS less current liabilities		34,945	90,405	125,350	136,777
NET ASSETS		34,945	90,405	125,350	136,777
Funds of the Charity					
General Funds		34,945		34,945	51,328
Restricted Funds	5		90,405	90,405	85,449
		34,945	90,405	125,350	136,777

Approved by the Trustees on the4th..December 2023

Signed on their behalf by Trustee

Printed Name: Dr Sharon Mellings



GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation has been calculated on a straight line basis. The rates applied per year are as follows:

Equipment	25%
Computer Equipment	25%

2. FIXED ASSETS

a) Tangible Assets

		Unrestricted Equipment £	Restricted Equipment £	Total 2022/23 £
Cost	01-Apr-22	2,976	-	2,976
Additions		549	-	549
Cost at	31-Mar-23	3,525	-	3,525
Depreciation	01-Apr-22	1,655	-	1,655
Charge		759	-	759
Depreciation at	31-Mar-23	2,414	-	2,414
Net Book Value	31-Mar-23	1,111	-	1,111
Net Book Value	31-Mar-22	1,321	-	1,321

The annual commitments under non-cancelling operating leases, capital commitments, Contingent Liabilities are as follows:

31st March 2023: None
31st March 2022: None

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

2. FIXED ASSETS (continued)
b) Investments

	TOTAL 2022/23 £
Market value brought forward	100,168
Unrealised gains/(losses) on investments	(2,760)
Realised gains/(losses)	0
Market value carried forward	<u>97,408</u>

The Historical Cost of the COIF investment totalled £83,000

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations & Legacies					
Gift Aid Donations		32,116		32,116	31,879
Tax Recoverable		11,103	152	11,255	8,003
Gifts, Tithes & Offerings	5	13,801		13,801	11,400
		57,020	152	57,172	51,282
b) Charitable Activities					
Ministry Events		-	-	-	-
Salem Orphanage	5	-	730	730	1,118
CAP		196	-	196	164
		196	730	926	1,282
c) Investment Income					
Interest		37	1,040	1,077	1,000
		37	1,040	1,077	1,000
d) Other Incoming Resources					
Sundry Income		165	-	165	1,273
		165	-	165	1,273

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. Resources Expended

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Costs of Charitable Activities				
Administrative Expenses	154	-	154	1,142
Advertising and Publicity	68	-	68	261
CAP	7,439	-	7,439	7,037
Conference Costs	1,050	-	1,050	1,103
Depreciation Expense	759	-	759	633
Equipment Costs	-	-	-	-
Gifts - Ministry	2,170	-	2,170	3,538
Gifts - Other	57	-	57	-
Hall Hire	2,838	-	2,838	1,500
License & Subscriptions	296	-	296	-
Mission	-	-	-	-
Printing	288	-	288	207
Salem Orphanage	5	792	792	792
Salt & Light	1,200	-	1,200	1,200
Software	874	-	874	403
Staff Costs	39,085	-	39,085	39,144
Subsistence	481	-	481	495
Sunday Costs	1,686	-	1,686	373
Sundry Expenses	-	-	-	9
Telephone Costs	277	-	277	78
The Youth & Children	593	-	593	825
Travel Costs	386	-	386	176
	59,701	792	60,493	58,916
b) Governance Costs				
Accountancy	4,776	-	4,776	4,296
Bank Charges	133	-	133	95
Insurance	676	-	676	591
Independent Examiners Fee	300	-	300	942
Legal and Professional Fees	129	1,500	1,629	141
	6,014	1,500	7,514	6,065

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Building Fund	76,083			952	77,035
Salem	286	730	792	152	376
Vision	8,745			3,943	12,688
CAP	335			(29)	306
	85,449	730	792	5,018	90,405

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Building Fund	66,610	9,583	-	(110)	76,083
	66,610	9,583	-	(110)	76,083

Building Fund - Plans have commenced for the organisation to seek a building of its own, and to this effect a Building Fund had been opened to set aside resources to ensure that this could be realised.

Salem Orphanage - Fund to support orphanage based in Kenya

Vision - Funding for future projects

Restricted funds are represented by cash reserves held by the Charity. The Restricted funds in deficit are classed as continued operations and will be replenished in the coming financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank and in Hand	(4,023)	26,116	22,093	9,553
	(4,023)	13,370	22,093	9,553

7. DEBTORS & PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid Tax Recoverable	6,261	-	6,261	2,157
Green Pastures Loan Stock	-	-	-	26,000
Sundry Debtors	-	-	-	69
	6,261	-	6,261	28,226

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	0	-	0	942
NEST	0	-	0	817
Sundry Creditors	1,523	-	1,523	728
	1,523	-	1,523	2,487

GATEWAY WATERSIDE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

9. STAFF COSTS AND NUMBERS

	2022/23 £	2021/22 £
Gross Wages & Salaries	38,026	38,004
Employer's National Insurance Costs	2,346	2,682
Employers National Insurance Allowance	(2,346)	(2,682)
Pension Contributions	1,059	1,140
	<u>39,085</u>	<u>39,144</u>

Employees who were engaged in each of the following activities:

	2022/23 TOTAL	2021/22 TOTAL
Activities in furtherance of organisation's objects	3	3

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess £60,000 (2020/21: None).

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

As a Charitable Incorporated Organisation the Charity is registered with the Charity Commission number 1143971. The Charity does not have a Share capital and has no income subject to Corporation Tax.

	2022/23 £	2021/22 £
Surplus / Deficit for the financial period	(11,429)	7,021
	<u>(11,429)</u>	<u>7,021</u>
Balance Brought Forward	136,777	129,757
Closing Funds at 31st March 2023	<u>125,350</u>	<u>136,777</u>

11. PAYMENTS TO DIRECTORS & RELATED PARTIES

No payments were made to Trustees or any persons connected with them during this financial period. No material transaction took place between the charity and the Trustees or any person connected with them.

12. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The Trust recognises the propriety of not building up funds for which there is no clear expenditure plans. The Trust's policy is to allow reserves to accrue to a level of three months' average expenditure, plus funds which may be earmarked for specific projects in the future. As the Trust is still growing, reserves may only exceed this policy level in order to be able to respond positively to new opportunities. This situation is actively monitored to ensure that reserves do not build up unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Gateway Waterside on the accounts for the year ended 31st March 2023 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *L A Silver*

Date: 13 November 2023

Luke Silver