

Treeangle Foundation (the "Charity")  
Minutes of the meeting

MINUTES of a MEETING of the Trustees of the Charitable Trust held 24 Old Gloucester Street, London - WC1N 3AL, at 11am on 19/08/2024.

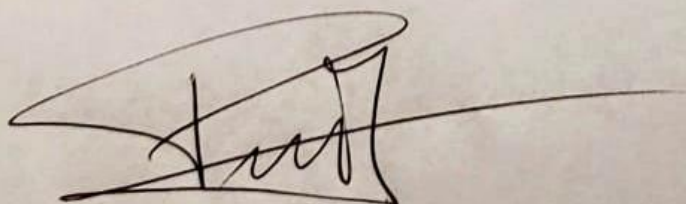
Present: Pablo Friedlander (PF), Manno França (MF), Ignasi Tarres (IT).

Absentees: Jason Newmark (JN) and Oriana Donati Illanes (ODI)– participating virtually/electronically.

Quorum: Most of the Trustees of the Charity being present, the meeting was declared quorate.

1. The minutes of the previous meeting were noted and accepted as a true record. Minutes were then signed.
2. It was agreed to conduct fundraising campaigns for environmental education & ecological restoration infrastructure for the 4 organisations allied from the year 2012 upon the Treeangle aims for the Academia Biospherica Project: Matutu Foundation (Brazil), Institute of Holistic Research of Montserrat (Spain), Foundation of Biospheric Activities (Argentina) and the Institute of Ecotechnics (UK & USA). The Chairman will act as Coordinator of this Project.
3. It was approved the Trustees Report and Financial Statements for the year ended 31 January 2023.
4. It was decided an operational plan for the growing grants of the Projects Milking the Clouds, Accion Serrana, Germinar and Árbol y Vida, thanks to the Andes Action Initiative constant support to the high mountain ecological restoration projects in Argentina.
5. It was agreed to name Dean Brodrick (DB) as "Treeangle Foundation Manager" (TFM), authorising him to open and manage a new bank account for the Treeangle Foundation at CAF Bank and/or similar ethical banking systems indicated for the operations of the Treeangle Grants abroad, also empowering him to represent the Treeangle Foundation during the coming fundraising campaigns in charity events, virtual platforms, new website and social networks. Personal information of Dean Brodrick: Mobile phone 07960 130935; Date of birth 22/12/1960; UK Passport number 576123230; Permanent address Flat 4, Bull Mill, Bull Lane, Crookerton, Warminster, Wiltshire, UK, BA12 8AY; Email [deanbrodrick22@gmail.com](mailto:deanbrodrick22@gmail.com); occupation: Artist, Composer and Educator.
6. To facilitate the operations of Treeangle with Andes Action, Academia Biospherica and other initiatives, as well as to assist the functions of new TF Manager (DB), it was decided to appoint two professional roles, aiming to administrate and develop the Treeangle Grants: Rebecca Clements (RC) as "Treeangle Projects Manager" (TPM) and Rosenir Do Prado Limao (RDPL) as "Treeangle Foundation Secretary" (TFS), proceeding into an action plan 2024-2030 in the lines of the UN Decade on Ecosystem Restoration.

These minutes were then read and signed.



Pablo Friedlander, Chairman of Treeangle Foundation R/C 1151933

Charity number: 1151933

TREEANGLE FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

BAGINSKY COHEN

CHARTERED ACCOUNTANTS

# TREEANGLE FOUNDATION

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## TREEANGLE FOUNDATION

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2024

#### **Trustees**

ORIANA DONATI ILLANES  
JASON NEWMARK  
PABLO FRIEDLANDER  
MANNO FRANCA DE ANDRADE  
IGNASI TARRES GARCIA

#### **Charity registered number**

1151933

#### **Principal office**

930 HIGH ROAD  
LONDON  
N12 9RT

#### **Accountants**

BAGINSKY COHEN  
CHARTERED ACCOUNTANTS  
930 HIGH ROAD  
LONDON  
N12 9RT

## **TREEANGLE FOUNDATION**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2024**

The Trustees present their annual report together with the financial statements of the Treeangle Foundation for the year 1 February 2023 to 31 January 2024.

#### **OBJECTIVES AND ACTIVITIES**

##### **a. Policies and objectives**

The principal object of the charity is to provide environmental restoration, the advancement of education, relief of poverty, and any other purposes which are exclusively charitable according to the law of England and Wales as the Trustees may from time to time determine.

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

#### **FINANCIAL REVIEW**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves**

Total incoming resources during the year amount to £332,560 (2023: £238,247) and resources expended amount to £314,149 (2023: 231,816) leaving a net surplus of £18,411 (2023: surplus of £6,431).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. Constitution**

Treeangle Foundation is a registered charity, number 1151933, and is constituted under a Trust deed executed on 10 December 2012.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **PLANS FOR FUTURE PERIODS**

The Charity aims to continue to make donations to causes that the Trustees deem appropriate.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

Approved by order of the members of the board of Trustees on 17 November 2024 and signed on their behalf by:



Pablo Friedlander (Nov 18, 2024,  
**PABLO FRIEDLANDER**  
(Trustee)

## TREEANGLE FOUNDATION

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JANUARY 2024

#### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREEANGLE FOUNDATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 January 2024.

#### RESPONSIBILITIES AND BASIS OF REPORT

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

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

#### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *N Cohen*

Neil Cohen Neil Cohen (Nov 18, 2024, 10:27am)

**BAGINSKY COHEN**  
CHARTERED ACCOUNTANTS

Dated: 17 November 2024

FCA

# TREEANGLE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>INCOME FROM:</b>				
Donations and legacies	2	332,310	332,310	237,292
Other income	3	250	250	955
<b>TOTAL INCOME</b>		<b>332,560</b>	<b>332,560</b>	<b>238,247</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	4,5	314,149	314,149	231,816
<b>TOTAL EXPENDITURE</b>		<b>314,149</b>	<b>314,149</b>	<b>231,816</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>18,411</b>	<b>18,411</b>	<b>6,431</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		74,819	74,819	68,388
Net movement in funds		18,411	18,411	6,431
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>93,230</b>	<b>93,230</b>	<b>74,819</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.



# TREEANGLE FOUNDATION

## BALANCE SHEET AS AT 31 JANUARY 2024

	Note	2024 £	2024 £	2023 £	2023 £
<b>FIXED ASSETS</b>					
Investments	8		100		100
<b>CURRENT ASSETS</b>					
Debtors	9	76,904		68,624	
Cash at bank and in hand		17,666		7,205	
		<u>94,570</u>		<u>75,829</u>	
Creditors: amounts falling due within one year	10	(1,440)		(1,110)	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS</b>			93,130		74,719
<b>TOTAL NET ASSETS</b>			<u>93,230</u>		<u>74,819</u>
<b>CHARITY FUNDS</b>					
Restricted funds			-		-
Unrestricted funds	11		93,230		74,819
			<u>93,230</u>		<u>74,819</u>
<b>TOTAL FUNDS</b>			<u>93,230</u>		<u>74,819</u>

The financial statements were approved and authorised for issue by the Trustees on 17 November 2024 and signed on their behalf by:



Pablo Friedlander (Nov 18, 2024,  
PABLO FRIEDLANDER  
(Trustee)

The notes on pages 7 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Treeangle Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

**1. ACCOUNTING POLICIES (CONTINUED)**

**1.4 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.6 Cash at bank and in hand**

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

**1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.9 Fund accounting**

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	332,310	332,310	237,292

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gift aid-tax refund	250	250	955

4. ANALYSIS OF GRANTS

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Ecological Restoration and Educational	236,923	236,923	200,619

The Charity has made the following material grants to institutions during the year:

	2024 £	2023 £
<b>Name of institution</b>		
Fundacion de Actividades Biosfericas, Argentina	181,949	185,364
ENTE Association, Spain	54,974	15,255
	<u>236,923</u>	<u>200,619</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Ecological Restoration and Educational	236,923	77,226	314,149	231,817
Total 2023	200,619	31,198	231,817	

Charitable activities relate to three ecological restoration projects; two managed by Fundacion de Actividades Biosfericas, Argentina and one by ENTE Association, Spain.

More details can be found on our website:

<https://www.treeangle.org/>

ANALYSIS OF SUPPORT COSTS

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Accountancy fees	1,440	1,440	1,110
Bank charges	-	-	2
Consultancy	29,481	29,481	5,580
Events and fundraising	46,305	46,305	15,975
Travel and accommodation	-	-	8,531
	77,226	77,226	31,198

6. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2023 - £1,110).

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year consultancy fees of £28,638 (2023 - £3,430) were paid to Pablo Friedlander who is also a trustee of Treeangle Foundation.

During the year ended 31 January 2024, no Trustee expenses have been incurred (2023 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

8. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 February 2023	100
	<hr/>
At 31 January 2024	100
	<hr/> <hr/>
<b>Net book value</b>	
At 31 January 2024	100
	<hr/>
At 31 January 2023	100
	<hr/> <hr/>

PRINCIPAL SUBSIDIARIES

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
Treeangle Products Limited	10790475	930 High Road London N12 9RT	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Treeangle Products Limited	8,063	(8,063)	(79,403)

9. DEBTORS

	2024 £	2023 £
<b>Due within one year</b>		
Amounts owed by group undertakings	76,904	68,624
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	1,440	1,110

11. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 February 2023 £	Income £	Expenditure £	Balance at 31 January 2024 £
General funds	74,819	332,560	(314,149)	93,230

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 February 2022 £	Income £	Expenditure £	Balance at 31 January 2023 £
General funds	68,388	238,247	(231,816)	74,819

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	100	100
Current assets	94,570	94,570
Creditors due within one year	(1,440)	(1,440)
<b>Total</b>	<b>93,230</b>	<b>93,230</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	100	100
Current assets	75,829	75,829
Creditors due within one year	(1,110)	(1,110)
<b>Total</b>	<b>74,819</b>	<b>74,819</b>





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#### Parties involved with this document

Document processed	Party + Fingerprint
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Baginsky Cohen  
930 High Road  
London  
N12 9RT

17 November 2024  
Our Ref: NC/AM/2055/C

Dear Sir

**TREEANGLE FOUNDATION – FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

We confirm to the best of our knowledge and belief that we have made appropriate enquiries of management and staff with relevant knowledge and experience and, where necessary, have inspected supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your independent examination of the financial statements of Treeangle Foundation for the year ended 31 January 2024.

**General**

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 26 March 2014, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

**Internal control and fraud**

- 4 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

**Assets and liabilities**

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

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

## **Loans and arrangements**

- 9 The charity has not granted any advances or credits to or made guarantees on behalf of trustees other than those disclosed in the financial statements.

## **Legal claims**

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

## **Law and regulations**

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

## **Related parties**

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

## **Subsequent events**

- 13 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

## **Going concern**

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

## **Grants and donations**

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

Yours faithfully



Rabele Friedlander (Nov 18, 2024)

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES**



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