

**Registered Charity Number: 1174964**

**LANCASHIRE COLLABORATIVE MINISTRY CIO**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

# **LANCASHIRE COLLABORATIVE MINISTRY CIO**

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## **LANCASHIRE COLLABORATIVE MINISTRY CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2025**

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2025.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS 102)).

#### **LEGAL AND ADMINISTRATIVE DETAILS**

##### **Registered charity number**

1174964

##### **Registered address**

Bowland House  
Philips Road  
Whitebirk Estate  
Blackburn  
BB1 5NA

##### **Trustees**

Herbert Anthony Cann  
Dorothy Hewerdine  
Anne Mills (Resigned 11/06/2025)  
Freda Whittle (Resigned 11/06/2025)  
June Forshaw (Resigned 11/06/2025)

##### **Key management personnel**

Rev Dr Shannon Ledbetter

##### **Independent Examiner**

Michael Heys FCCA ACA  
Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

##### **Bankers**

Lloyds Bank PLC  
Church Street  
Blackburn  
BB2 1JQ

## **LANCASHIRE COLLABORATIVE MINISTRY CIO**

### **REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025**

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

##### **Organisational status**

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3<sup>rd</sup> October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

##### **Organisational structure**

The Board currently consists of two trustees whose responsibility is the governance of the charity. There was one employee who tended to the day to day operations of the Charity during the year, but such services are now provided by external sources on a self-employed basis.

##### **Recruitment and appointment of new board members**

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

#### **OBJECTIVES AND ACTIVITIES**

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

##### **Public benefit**

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit and believe that the activities above satisfy this requirement.

#### **ACHIEVEMENTS AND PERFORMANCE**

The Lancashire Collaborative Ministry CIO has continued to develop relevant local activities including for families and those that need support and help.

Church services are held regularly, including, as requested, Weddings and Rites of Passage. Services are available digitally on Zoom for members and others who cannot attend in person. Support is also given to the communities local to our churches and chapels, including making our facilities available. Other activities support the interaction between different faith groups.

##### **Future plans**

No significant changes to the operations of the charity are foreseen.

## LANCASHIRE COLLABORATIVE MINISTRY CIO

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

#### FINANCIAL REVIEW

The accounts of the charity show income of £81,017 (2024: £50,412) and expenditure of £76,920 (2024: £63,443). Grant income increased £30,525 from the previous year. Expenditure increased by 21% due to increased wage costs arising from the cessation of employment of the charity's sole employee. The charity has made a surplus this year of £4,097, in contrast to a deficit of £13,031 in the previous year. The trustees consider the results for the year to be satisfactory.

#### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £7,094 equivalent to approximately 1 month of operating expenditure. Whilst the current level of reserves are below the targeted level, the trustees believe the net asset position is sufficient to satisfy such requirements given the charity has few commitments although these levels of free reserves are reviewed on a regular basis.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

#### Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on the 19/05/2026 and signed on its behalf by:



Herbert Anthony Cann, Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO**

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31<sup>st</sup> August 2025.

### **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 Act").

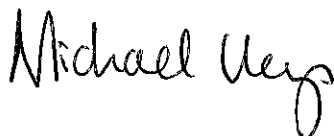
I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 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 requirements 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.



Michael Heys FCCA ACA  
Association of Chartered Certified Accountants  
Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
BB9 9XY

Dated ...19/05/2026

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2025

|                                    | Notes | Unrestricted<br>funds | Restricted<br>funds<br>£ | 2025<br>£     | 2024<br>£       |
|------------------------------------|-------|-----------------------|--------------------------|---------------|-----------------|
| <b>INCOME FROM:</b>                |       |                       |                          |               |                 |
| Donations and legacies             | 2     | 80,525                | -                        | 80,525        | 50,000          |
| Charitable activities              | 3     | -                     | -                        | -             | -               |
| Investment income                  | 4     | 492                   | -                        | 492           | 412             |
| <b>TOTAL INCOME</b>                |       | <b>81,017</b>         | <b>-</b>                 | <b>81,017</b> | <b>50,412</b>   |
| <b>EXPENDITURE ON:</b>             |       |                       |                          |               |                 |
| Charitable activities              | 5     | 76,920                | -                        | 76,920        | 63,443          |
| <b>TOTAL EXPENDITURE</b>           |       | <b>76,920</b>         | <b>-</b>                 | <b>76,920</b> | <b>63,443</b>   |
| <b>NET (EXPENDITURE)/INCOME</b>    |       | <b>4,097</b>          | <b>-</b>                 | <b>4,097</b>  | <b>(13,031)</b> |
| Other recognised gains/(losses)    |       | -                     | -                        | -             | -               |
| <b>NET MOVEMENTS IN FUNDS</b>      |       | <b>4,097</b>          | <b>-</b>                 | <b>4,097</b>  | <b>(13,031)</b> |
| <b>RECONCILIATION OF FUNDS:</b>    |       |                       |                          |               |                 |
| Total funds brought forward        |       | 2,997                 | 1,092                    | 4,089         | 17,120          |
| <b>Total funds carried forward</b> | 10    | <b>7,094</b>          | <b>1,092</b>             | <b>8,186</b>  | <b>4,089</b>    |

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2025

|                                     | Notes | 2025         |              | 2024          |              |
|-------------------------------------|-------|--------------|--------------|---------------|--------------|
|                                     |       | £            | £            | £             | £            |
| <b>CURRENT ASSETS</b>               |       |              |              |               |              |
| Debtors                             | 8     | -            | -            | -             | -            |
| Cash at bank and in hand            |       | 9,386        |              | 24,686        |              |
|                                     |       | <u>9,386</u> |              | <u>24,686</u> |              |
| <b>CREDITORS</b>                    |       |              |              |               |              |
| Amounts falling due within one year | 9     | <u>1,200</u> |              | <u>20,597</u> |              |
| <b>NET CURRENT ASSETS</b>           |       |              | 8,186        |               | 4,089        |
| <b>NET ASSETS</b>                   |       |              | <u>8,186</u> |               | <u>4,089</u> |
| <b>FUNDS</b>                        |       |              |              |               |              |
| Restricted                          | 10    |              | 1,092        |               | 1,092        |
| Unrestricted                        | 10    |              | 7,094        |               | 2,997        |
| <b>TOTAL FUNDS</b>                  |       |              | <u>8,186</u> |               | <u>4,089</u> |

These financial statements were approved by the Board of Trustees on the ..19/05/2026 and signed on its behalf by:

*H.A. Cann*

Herbert Anthony Cann  
Trustee

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

### 1. ACCOUNTING POLICIES

#### **Statutory information**

Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

#### **Basis of preparation**

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 United Kingdom and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1<sup>st</sup> January 2019.

Lancashire Collaborative Ministry CIO 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 note(s).

#### **Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

#### **Cash flow**

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

#### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

#### **Expenditure**

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## LANCASHIRE COLLABORATIVE MINISTRY CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

#### 1. ACCOUNTING POLICIES (Continued)

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

##### **Taxation**

The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Creditors**

Short term creditors are measured at transaction price.

##### **Significant judgements and estimates**

The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

#### 2. DONATIONS AND LEGACIES

|                                        | 2025<br>£     | 2024<br>£     |
|----------------------------------------|---------------|---------------|
| <b>GRANT INCOME FROM:</b>              |               |               |
| The Bowland Charitable Trust           | 60,000        | 30,000        |
| Nazareth Chapel                        | 13,500        | 18,000        |
| Chorley Unitarian Chapel               | 2,000         | 2,000         |
| Burnley, Pendle and Rossendale Council | 5,000         | -             |
| Rossendale Borough Council             | 25            | -             |
|                                        | <u>80,525</u> | <u>50,000</u> |

All income above is of unrestricted funds unless otherwise stated.

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2025

### 3. CHARITABLE ACTIVITIES

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Sundry income | -         | -         |
|               | <u>-</u>  | <u>-</u>  |

### 4. INVESTMENT INCOME

|                     | 2025<br>£  | 2024<br>£  |
|---------------------|------------|------------|
| Interest receivable | 492        | 412        |
|                     | <u>492</u> | <u>412</u> |

### 5. EXPENDITURE ON CHARITABLE ACTIVITIES

|                                                          | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£     | 2024<br>£     |
|----------------------------------------------------------|-------------------|-----------------|---------------|---------------|
| Rawtenstall foodbank                                     | 1,542             | -               | 1,542         | 3,086         |
| Salaries                                                 | 53,612            | -               | 53,612        | 38,142        |
| Social security costs                                    | 619               | -               | 619           | -             |
| Defined contribution pension costs                       | 4,217             | -               | 4,217         | 3,814         |
| Administrative services                                  | 8,084             | -               | 8,084         | 12,359        |
| Legal and Professional fees                              | 1,998             | -               | 1,998         | -             |
| Grants paid to and on behalf of institutions (see below) | 4,478             | -               | 4,478         | 2,044         |
| Travelling expenses                                      | 854               | -               | 854           | 1,937         |
| Advertising                                              | -                 | -               | -             | 602           |
| Independent Examiner's fees (see below)                  | 1,296             | -               | 1,296         | 1,236         |
| Sundry expenses                                          | 159               | -               | 159           | 160           |
| Bank charges                                             | 61                | -               | 61            | 63            |
|                                                          | <u>76,920</u>     | <u>-</u>        | <u>76,920</u> | <u>63,443</u> |

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £972 (2024: £927), and for the independent examination £324 (2024: £309).

## LANCASHIRE COLLABORATIVE MINISTRY CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

#### 6. STAFF COSTS

The average number of employees of the charity in the period was 1 (2024: 1). Salary and pension costs are disclosed in note 4 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

#### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>funds | Restricted<br>funds<br>£ | Total funds<br>£ |
|------------------------------------|-----------------------|--------------------------|------------------|
| <b>INCOME FROM:</b>                |                       |                          |                  |
| Donations and legacies             | 50,000                | -                        | 50,000           |
| Charitable activities              | -                     | -                        | -                |
| Other Income                       | 412                   | -                        | 412              |
| <b>TOTAL INCOME</b>                | <b>50,412</b>         | <b>-</b>                 | <b>50,412</b>    |
| <b>EXPENDITURE ON:</b>             |                       |                          |                  |
| Charitable activities              | 63,443                | -                        | 63,443           |
| <b>TOTAL EXPENDITURE</b>           | <b>63,443</b>         | <b>-</b>                 | <b>63,443</b>    |
| <b>NET (EXPENDITURE)/INCOME</b>    | <b>(13,031)</b>       | <b>-</b>                 | <b>(13,031)</b>  |
| Other recognised gains/(losses)    | -                     | -                        | -                |
| <b>NET MOVEMENTS IN FUNDS</b>      | <b>(13,031)</b>       | <b>-</b>                 | <b>(13,031)</b>  |
| <b>RECONCILIATION OF FUNDS:</b>    |                       |                          |                  |
| Total funds brought forward        | 16,028                | 1,092                    | 17,120           |
| <b>Total funds carried forward</b> | <b>2,997</b>          | <b>1,092</b>             | <b>4,089</b>     |

#### 8. DEBTORS

|               | 2025<br>£ | 2024<br>£ |
|---------------|-----------|-----------|
| Other debtors | -         | -         |
|               | <u>-</u>  | <u>-</u>  |

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 2025<br>£    | 2024<br>£     |
|------------------|--------------|---------------|
| Accruals         | 1,200        | 1,200         |
| Pension creditor | -            | 422           |
| Other creditors  | -            | 18,975        |
|                  | <u>1,200</u> | <u>20,597</u> |

In the previous year, other creditors consisted of funds held on behalf of and owed back to another charity, due to its bank account being closed without notice. The name of the charity is Proceeds of Sale of Manse Held in Connexion with Rawtenstall Unitarian Church. Its registered charity number is 237617.

### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                     | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| Current assets      | 8,294                              | 1,092                            | 9,386                    | 24,686                   |
| Current liabilities | (1,200)                            | -                                | (1,200)                  | (20,597)                 |
|                     | <u>7,094</u>                       | <u>1,092</u>                     | <u>8,186</u>             | <u>4,089</u>             |

### 11. MOVEMENT IN FUNDS

|                           | At 01.09.24<br>£ | Net<br>movement<br>in funds<br>£ | At 31.08.25<br>£ |
|---------------------------|------------------|----------------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                                  |                  |
| General funds             | 2,997            | 4,097                            | 7,094            |
| <b>Restricted funds</b>   |                  |                                  |                  |
| Legal advice sessions     | 1,092            | -                                | 1,092            |
| <b>TOTAL FUNDS</b>        | <u>4,089</u>     | <u>4,097</u>                     | <u>8,186</u>     |

# LANCASHIRE COLLABORATIVE MINISTRY CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

### 11. MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Net<br>movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                            |                            |                                  |
| General funds             | 81,017                     | (76,920)                   | 4,097                            |
| <b>Restricted funds</b>   |                            |                            |                                  |
| Legal advice sessions     | -                          | -                          | -                                |
| <b>TOTAL FUNDS</b>        | <b>81,017</b>              | <b>(76,920)</b>            | <b>4,097</b>                     |

#### Comparative for movement in funds

|                           | At 01.09.23<br>£ | Net<br>movement<br>in funds<br>£ | At 31.08.24<br>£ |
|---------------------------|------------------|----------------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                                  |                  |
| General funds             | 16,028           | (13,031)                         | 2,997            |
| <b>Restricted funds</b>   |                  |                                  |                  |
| Legal advice sessions     | 1,092            | -                                | 1,092            |
| <b>TOTAL FUNDS</b>        | <b>17,120</b>    | <b>(13,031)</b>                  | <b>4,089</b>     |

Comparative movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Net<br>movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b> |                            |                            |                                  |
| General funds             | 50,412                     | (63,443)                   | (13,031)                         |
| <b>Restricted funds</b>   |                            |                            |                                  |
| Legal advice sessions     | -                          | -                          | -                                |
| <b>TOTAL FUNDS</b>        | <b>50,412</b>              | <b>(63,443)</b>            | <b>(13,031)</b>                  |

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

**LANCASHIRE COLLABORATIVE MINISTRY CIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**12. TRUSTEES**

There were no expenses paid to trustees in the current nor preceding year.

**13. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the current nor preceding year.