



Ethos

Extending the hand of support

2024

Annual Report



Empowering lives

Building community

The Trustees have the pleasure of presenting the current report for the accounting year end 2023. The charity has had another year of growth and success in funding bids along with a higher demand for its services. The charity has continued to work collaboratively with other agencies and the local authority in its mission against poverty of all kinds.



Community Larder



The community larder continues in its success in supporting people in food poverty along with food waste, partnership working with local supermarkets through neighbourly and Fareshare. We continue with Fareshare membership and have food delivered weekly this cost has increased massively over the last few years but is supported by larder donation payments and ad hoc funding.

We are still working with Hereford food Alliance and trying to get more local producers donating surplus but this is still very sporadic.

3,977

Larder Shops

£21,575

Larder Income

Cafe



The Cafe has been doing really well since our new cook came on board as her long history in catering has helped improve our service and food offer. We have a number of volunteers and now a placement through Hoople learning work skills. This is something we will work on the development of over the coming year.

2,101

Free Breakfasts

£22,940

Cafe Income

Community Space




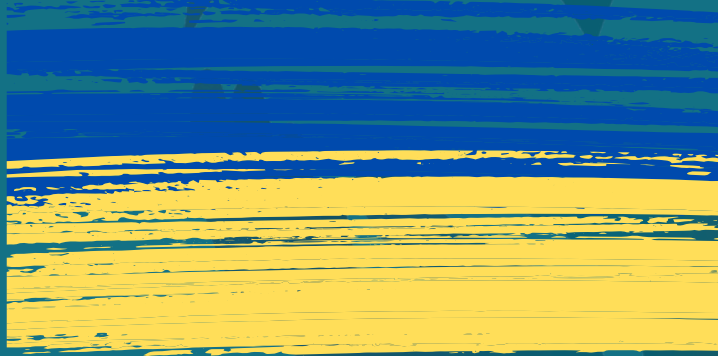
The community space continues to be well used by both us with Art group, Knit and natter and ad hoc sessions.

Partners using the space continues with Hereford Mind, Hope Support Services, Women's Aid, Action for Happiness sessions, Growing Local all as regulars and then odd sessions through Rural Media, 16+ Team, Haircuts for homeless, Opticians, Health workers, Homeless Outreach Team, Turning point.

Further work and opportunities to improve our space and offer will continue



SUCIG



Support for the Ukraine Community Integration Scheme is now in its second round of funding. We continue to assist a significant number of Ukrainians with various services, including housing, benefits, documents, visas, and work support. We also provide translation services for housing services and medical appointments.

The Homes for Ukraine worker managed by us has transitioned to Homes for Ukraine, leaving us with two workers. These workers collaborate closely with the Network of partners and are part of the group facilitated by HVOSS for grant holders involved in the network.

Household Support Fund



Managing the delivery of the household support fund on behalf of Hereford Council for people experiencing financial difficulties. Support has been given to help with rent arrears, rent in advance and deposits to access a property. White goods and other essential items including where appropriate clothing such as school uniforms, workwear etc.

Due to the large amount received and then given out by us as grants we are over a threshold for some funders making our income too high, this is something we need to consider in future and also look at reporting accounts showing this clearly for funders to take into consideration.

£108,000

Distributed

400+

Households Supported

Ethos Tenants



Continuing support of 3 tenants in the upstairs apartment, with work opportunities and development available for people if appropriate.

Work on developing this model is ongoing due to the staff time it takes and access to grants to help support this project has been obtained for management time to look at enhanced housing payments.

Discussions with the LA around enhanced rents, referrals etc are ongoing.

Applications for grant funding for a support worker are being identified.

Finances

While we continue to have funded projects that enable us to provide the services we do, we must increase our fundraising efforts to ensure we have a robust baseline of unrestricted funding. This will enable the charity to become more adaptable in an increasingly challenging and competitive funding environment.

We have commenced the process of establishing a reserve to ensure the financial stability of the organization and will continue to develop this over the next financial year.

Bookkeeping has been moved in-house, which has enabled us to gain a better daily overview of the finances and ensure that spending is focused on the priorities of the charity.

A greater emphasis on cash flow management will be necessary in the future, as large funding pots that typically smooth out cash flow cannot be relied upon.

The charity is in a sound financial position, and with a greater focus on the above measures, we can continue to grow and support the communities we work with.



Funding summary

£20,748

Donations

£327,571

Grant Funding

£60,143

Commercial

We'd like to thank all our donors for their generous support



Funded by
UK Government



Garfield Weston
FOUNDATION



Herefordshire
COMMUNITY
FOUNDATION



Herefordshire
Council



Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 April 2024
for
ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Contents of the Financial Statements
for the Year Ended 30 April 2024

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ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To reduce poverty and homelessness by getting to the root causes such as financial hardship lack of support, mental health and food poverty.

Activities - The Prevention and relief of poverty Homelessness and the prevention of Poverty - Including food poverty, financial hardship Human poverty lack of connections and community support.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Empowering lives Building Community

The charity has had another year of growth and success infunding bids along with a higher demand for its services. The charity has continued to work collaboratively with other agencies and the local authority in its mission against poverty of all kinds.

Community Larder

The community larder continues in its success in supporting people in food poverty along with food waste, partnership working with local supermarkets through neighbourly and Fare share. We continue with Fare share membership and have food delivered weekly this cost has increased massively over the last few years but is supported by larder donation payments and ad hoc funding.

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Applications for grant funding for a support worker are being identified.

FINANCIAL REVIEW

Financial position

The results for the year show net expenditure of £14,490 (2023: net income £68,526). Net assets amounted to £72,978 (2023: £87,468).

At the year end the charity had £22,666 (2023: £40,162) in unrestricted reserves, of which £10,423 (2023: £27,047) were free reserves.

While we continue to have funded projects that enable us to provide the services we do, we must increase our fundraising efforts to ensure we have a robust baseline of unrestricted funding. This will enable the charity to become more adaptable in an increasingly challenging and competitive funding environment.

We have commenced the process of establishing a reserve to ensure the financial stability of the organisation and will continue to develop this over the next financial year. Bookkeeping has been moved in-house, which has enabled us to gain a better daily overview of the finances and ensure that spending is focused on the priorities of the charity. A greater emphasis on cash flow management will be necessary in the future, as large funding pots that typically smooth out cash flow cannot be relied upon. The charity is in a sound financial position, and with a greater focus on the above measures, we can continue to grow and support the communities we work with.

Reserves policy

It is the charity's aim to hold a minimum of 9 months running costs in free reserves.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

FUTURE PLANS

The Charitable Incorporated Organisation plans to continue its existing activities and explore other opportunities to develop.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 4 April 2018. The charity was established under a constitution which establishes the objectives and powers of the CIO and is governed under its constitution.

Recruitment and appointment of new trustees

New trustees are recruited by advertisement and reaching out to networks to be able to recruit to the skills needed within the board. The charity follows the charity commissions procedures for onboarding.

Organisational structure

The Trustees meet frequently with key staff and deal with the administration of the CIO encompassing the strategic vision, financial accountability and risk management.

Day to day running of the CIO is undertaken by the key staff, working in conjunction with the Board of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177809

Principal address

10 Commercial Road
Hereford
HR1 2BB

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Report of the Trustees
for the Year Ended 30 April 2024

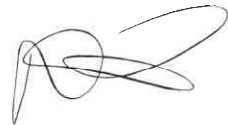
Trustees

Ms M C Groves
E Kirk
R Hankins (Chair)
C Dangerfield
Ms C Collis

Independent Examiner

Lisa Weaver FCCA
Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Approved by order of the board of trustees on 17.02.2025 and signed on its behalf by:



.....
Ms M C Groves - Trustee

Independent Examiner's Report to the Trustees of
ETHOS-Extending the Hand of Support

Independent examiner's report to the trustees of ETHOS-Extending the Hand of Support

I report to the charity trustees on my examination of the accounts of ETHOS-Extending the Hand of Support (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Trust 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 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.



Lisa Weaver FCCA

Thorne Widgery Accountancy Ltd
Chartered Accountants
2 Wyevale Business Park
Kings Acre
Hereford
Herefordshire
HR4 7BS

Date:17/2/25.....

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Statement of Financial Activities
for the Year Ended 30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,748	-	20,748	21,924
Charitable activities					
Homelessness and poverty support		-	327,571	327,571	231,674
Other trading activities	2	60,143	-	60,143	55,571
Investment income	3	2,158	-	2,158	-
Total		<u>83,049</u>	<u>327,571</u>	<u>410,620</u>	<u>309,169</u>
EXPENDITURE ON					
Charitable activities					
Homelessness and poverty support		<u>100,544</u>	<u>324,566</u>	<u>425,110</u>	<u>240,643</u>
NET INCOME/(EXPENDITURE)		(17,495)	3,005	(14,490)	68,526
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>40,162</u>	<u>47,306</u>	<u>87,468</u>	<u>18,942</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>22,667</u></u>	<u><u>50,311</u></u>	<u><u>72,978</u></u>	<u><u>87,468</u></u>

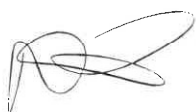
The notes form part of these financial statements

ETHOS-Extending the Hand of Support
a Charitable Incorporated Organisation

Balance Sheet
30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	6	12,243	-	12,243	13,115
CURRENT ASSETS					
Debtors	7	1,317	-	1,317	327
Cash at bank and in hand		19,710	50,312	70,022	89,900
		<u>21,027</u>	<u>50,312</u>	<u>71,339</u>	<u>90,227</u>
CREDITORS					
Amounts falling due within one year	8	(10,604)	-	(10,604)	(15,874)
NET CURRENT ASSETS		<u>10,423</u>	<u>50,312</u>	<u>60,735</u>	<u>74,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,666</u>	<u>50,312</u>	<u>72,978</u>	<u>87,468</u>
NET ASSETS		<u>22,666</u>	<u>50,312</u>	<u>72,978</u>	<u>87,468</u>
FUNDS	9				
Unrestricted funds				22,666	40,162
Restricted funds				<u>50,312</u>	<u>47,306</u>
TOTAL FUNDS				<u>72,978</u>	<u>87,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
17.02.2025..... and were signed on its behalf by:



.....
 M C Groves - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

ETHOS - Extending the Hand of Support, Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have considered the future of the organisation in light of the current economic pressures in the UK and feel satisfied that the income will not be adversely affected, however if it were, savings in expenditure can be made in the short to medium term.

Due to these factors, the Trustees believe the organisation is a going concern for the foreseeable future of at least twelve months from date of signing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES - continued

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.

Donated services or facilities

Donated services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the services or facilities on the open market.

Debtors

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

Cash at bank and in hand

Cash at bank and cash 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.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. OTHER TRADING ACTIVITIES

	30.4.24	30.4.23
	£	£
Cafe sales	22,943	23,611
Larder contributions	21,575	18,990
Rent received	15,625	12,970
	<u>60,143</u>	<u>55,571</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Deposit account interest	<u>2,158</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	30.4.24	30.4.23
	£	£
Trustees' salaries	38,660	38,500
Trustees' social security	4,080	4,058
Trustees' pensions paid	973	968
	<u>43,713</u>	<u>43,526</u>

Trustee, Ms M Groves, received remuneration from the charity for their management of projects during the year.

No other trustees received any remuneration.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year the charity reimbursed expenses of £65 (2023: £615) to one (2023: one) trustee's for items purchased on the charity's behalf.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,924	-	21,924
Charitable activities			
Homelessness and poverty support	-	231,674	231,674
Other trading activities	55,571	-	55,571
Total	<u>77,495</u>	<u>231,674</u>	<u>309,169</u>
EXPENDITURE ON			
Charitable activities			
Homelessness and poverty support	53,275	187,368	240,643
NET INCOME	24,220	44,306	68,526
RECONCILIATION OF FUNDS			
Total funds brought forward	15,942	3,000	18,942
TOTAL FUNDS CARRIED FORWARD	<u>40,162</u>	<u>47,306</u>	<u>87,468</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 May 2023	519	16,995	958	18,472
Additions	4,994	-	-	4,994
At 30 April 2024	<u>5,513</u>	<u>16,995</u>	<u>958</u>	<u>23,466</u>
DEPRECIATION				
At 1 May 2023	390	4,249	718	5,357
Charge for year	1,377	4,249	240	5,866
At 30 April 2024	<u>1,767</u>	<u>8,498</u>	<u>958</u>	<u>11,223</u>
NET BOOK VALUE				
At 30 April 2024	<u>3,746</u>	<u>8,497</u>	<u>-</u>	<u>12,243</u>
At 30 April 2023	<u>129</u>	<u>12,746</u>	<u>240</u>	<u>13,115</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade debtors	1,317	327
	<u>1,317</u>	<u>327</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade creditors	5,272	13,375
Taxation and social security	3,432	699
Other creditors	1,900	1,800
	<u>10,604</u>	<u>15,874</u>

9. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	40,162	(17,496)	22,666
Restricted funds			
National Lottery	-	13,236	13,236
Rank Foundation	-	11,640	11,640
Evesom Trust	32,751	(7,751)	25,000
B&Q Neighbourly Foundation	555	(119)	436
Herefordshire County Council	14,000	(14,000)	-
	<u>47,306</u>	<u>3,006</u>	<u>50,312</u>
TOTAL FUNDS	<u>87,468</u>	<u>(14,490)</u>	<u>72,978</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	83,049	(100,545)	(17,496)
Restricted funds			
National Lottery	20,000	(6,764)	13,236
Hereford Community Foundation	2,000	(2,000)	-
Rank Foundation	45,445	(33,805)	11,640
The Mumford Memorial Trust	5,000	(5,000)	-
Evesom Trust	25,000	(32,751)	(7,751)
Separ International	10,000	(10,000)	-
B&Q Neighbourly Foundation	-	(119)	(119)
Herefordshire County Council	220,126	(234,126)	(14,000)
	<u>327,571</u>	<u>(324,565)</u>	<u>3,006</u>
TOTAL FUNDS	<u>410,620</u>	<u>(425,110)</u>	<u>(14,490)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	15,942	24,220	40,162
Restricted funds			
National Lottery	1,000	(1,000)	-
Hereford Community Foundation	2,000	(2,000)	-
Evesom Trust	-	32,751	32,751
B&Q Neighbourly Foundation	-	555	555
Herefordshire County Council	-	14,000	14,000
	<u>3,000</u>	<u>44,306</u>	<u>47,306</u>
TOTAL FUNDS	<u>18,942</u>	<u>68,526</u>	<u>87,468</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,495	(53,275)	24,220
Restricted funds			
National Lottery	-	(1,000)	(1,000)
Hereford Community Foundation	14,750	(16,750)	(2,000)
Rank Foundation	15,138	(15,138)	-
Ladau Ltd	16,000	(16,000)	-
The Mumford Memorial Trust	15,000	(15,000)	-
Evesom Trust	50,000	(17,249)	32,751
National Grid	10,000	(10,000)	-
Separ International	8,000	(8,000)	-
Groundwork UK	500	(500)	-
B&Q Neighbourly Foundation	10,555	(10,000)	555
Herefordshire County Council	91,731	(77,731)	14,000
	<u>231,674</u>	<u>(187,368)</u>	<u>44,306</u>
TOTAL FUNDS	<u>309,169</u>	<u>(240,643)</u>	<u>68,526</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

Thorne Widgery Accountancy Ltd
2 Wyevale Business Park
Kings Acre
Hereford
HR4 7BS

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 30 April 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 30 April 2023 audited.
3. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, 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.
4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
6. The financial statements are free of material misstatements, including omissions.
7. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

8. 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.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. 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

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

12. 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.

Laws and regulations

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

Related parties

14. 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

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

Going concern

16. 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

17. 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

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Signed on behalf of the board of trustees of ETHOS - Extending the Hand of Support CIO