



**Foundation for Forgiveness  
and Reconciliation**

**The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

**Annual Report and Accounts**

**For the year ended 31 March 2023**

## **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

### **Charity Information**

#### **Trustees:**

Walter Sergio Nicora

Jonathan Ridley Clark (resigned 11 July 2022)

Keith Miller Lockhart

Lidia Ethel Lammardo

It is with sadness that we note the sudden passing of James Ronald Alcorn in June 2022.

**Charity Number:** 1182072

#### **Charity's Principal address:**

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

#### **Independent examiner:**

Louisa Burton ACA

Chartered Accountant

Gatcombe House

Portsmouth

PO3 5EJ

[www.louisaburton.co.uk](http://www.louisaburton.co.uk)

## **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

### **Annual Report**

**For the year ended 31 March 2023**

#### **Objectives and activities**

The priorities of FFR have remained in supporting our peacebuilding work in Lebanon with sister organisation 'Al Shabiba Risala (ASR).' There are no significant changes with regards to the work that Al Shabiba Risala undertakes, its priorities remain the same as the previous years, with further details below.

The main purpose of FFR continues to be to receive funds from our main donors (namely Tearfund in the UK and CEDAR Fund in Hong Kong) on behalf of ASR and to transfer these funds directly to ASR in Lebanon accordingly. This remains a formality as previously, prior to ASR's official registration in Lebanon, it was FFR that undertook all due diligence etc with these donors in order to receive funds on behalf of ASR. It is our hope that in time ASR will be established enough to take on these responsibilities itself, as the donors tend to deal directly with ASR concerning most aspects anyway. Our currently role as FFR is more of a 'middle-man', that is perhaps becoming less and less essential, though we maintain that as an organisation our priority is to support ASR and the work in Lebanon as is needed, so we will resign to whatever is deemed best to support our objectives and activities in Lebanon, and we welcome the feedback from our main donors and ASR in this regard.

It is worth noting that FFR also receives an ongoing number of small, private donations, as well as the occasional one-off donation from individuals, churches etc. These are almost always in support of FFR's work supporting Al Shabiba Risala in Lebanon.

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, and we have maintained our partnership with Guardians Of The Flame in Northern Ireland to produce podcasts and video content that discuss issues of peace, conflict and religion, both in Northern Ireland and around the world. This furthers the charity's objectives of using digital media to promote values of peace.

#### **Achievements and performance**

##### **Schools**

We have continued to support an ongoing peacebuilding curriculum implemented through a number of schools in Lebanon. This focuses on skills of conflict resolution through a unique forgiveness and peace curriculum based on research by the *International Forgiveness Institute* and further developed and adapted for a Lebanon context by Al Shabiba Risala. The aim of this curriculum is to strengthen social cohesion in post-conflict or divided societies by preventing violence, increasing understanding between people of diverse backgrounds and building resilient relationships. In recent years ASR have developed the curriculum to include more general content with regards to psycho-social well-being, given the ongoing crisis in Lebanon there has been a clear need for this. This work in schools was made possible by a grant of £40,480 from Tearfund, an international relief and development organisation based in the UK who FFR are proud to have established a good and on-going partnership with.

## **The Foundation for Forgiveness and Reconciliation**

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**Annual Report cont.**

**For the year ended 31 March 2023**

### **Play For Peace**

This is an initiative that ASR established in partnership with a football club in an underprivileged and impoverished area of Bourj Hammoud in Beirut, Lebanon. The project advocates for nonviolence and restorative conflict resolution through football, and provides a safe place for youth from diverse backgrounds to build relationships, learn new skills and bring a sense of purpose and hope from the socio-economic challenges that many families from this area are experiencing. The program also includes elements of ASR's psychosocial support project that we ran in this community in previous years, as well as aspects from the forgiveness and peace curriculum. This project is supported by a grant of £34,989 from Tearfund.

### **Interfaith**

This project involves Christian and Muslim youth from the Saida area in South Lebanon. The project consists of hosting a series of events throughout the year for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context. These events not only consist of training and various interactive activities, but they also prioritise hospitality and community by sharing a meal together and prioritising social time. As part of this, we have also introduced an 'alumni' initiative, where each year participants from the previous year help lead the following year intake. This contributes towards empowering young leaders for peace and building sustainable relationships. The Interfaith project was supported with a grant of £18,152 by CEDAR Fund, a Christian education, development and relief fund based in Hong-Kong.

### **Guardians Of The Flame**

We have continued our partnership with a production company in Northern Ireland to produce digital media content that focuses on issues of peace, religion, conflict and social justice, with specific reference to Northern Ireland and focusing on contributing to constructive discourse on peacebuilding there. This year saw the successful completion of another grant to produce a series of podcasts, whilst we will continue this working relationship, we have no current plans for any future projects, though we hope more will come about. These projects were supported with a grant of £4650 from the Community Relations Council in Northern Ireland.

### **Peace Centre**

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, though progress has been delayed somewhat due to the situation in Lebanon. ASR are now pursuing other options to try and move the progress along, as building a brand new centre is no longer a viable option.

### **Plans for the future**

We will continue to work with our partner Al Shabiba Risala in building their capacity as an organisation, now that they can take on more responsibilities after their successful registration as an NGO in Lebanon. In the near future this will entail some strategy development with them to really be clear and establish the priorities of the organisation, to better communicate to partners - and potential partners - their missions and objectives. FFR attended a retreat funded by Tearfund in Lebanon at the end of 2022 to focus primarily on strategy development and capacity building for ASR. We are continuing to liaise closely with ASR and our main donor Tearfund to consider the best and most effective role of FFR in supporting the activities of ASR.

FFR continues to consider what other areas it can pursue in relation to its charitable objectives. This could be producing more digital media content to promote peace and reconciliation, or similarly, supporting Al Shabiba Risala specifically in their digital communications.

## **The Foundation for Forgiveness and Reconciliation**

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**Annual Report cont.**

**For the year ended 31 March 2023**

Al Shabiba Risala has long been the core priority of FFR's work, and FFR will continue to support Al Shabiba Risala until they are established enough to no longer require our administrative support. The board of trustees will also consider how they continue to support Al Shabiba Risala relationally, pastorally and by building our global network as an organisation. In this regard, FFR will consider how it can grow beyond its Lebanon mission to a more overarching and international context, but will utilise our expertise and experience with our partners Al Shabiba Risala to help enable this, whilst in turn hopefully benefitting them also.

We are still in need of more unrestricted funds to cover general operating costs, this is something we must continue to prioritise moving forward, but feel that nailing down strategy is first crucial to be successful in this.

### **Financial Review**

#### **Financial Position**

The trustees report incoming resources for the year of £132,005 (2022 - £118,077). Of this £128,528 (2022 - £118,077) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net outgoing resources in the year amounted to £41,214 (2022 - £1,418 incoming resources). At 31st March 2023 reserves were £86,788 (2022 - £128,001) of which £58,671 (2022 - £79,220) represented restricted funds.

#### **Reserves Policy**

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. These reserves at 31st March 2023 stood at £28,117, which is comfortably within this range.

### **Structure, Governance and Management**

#### **Governing Document**

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

#### **Trustees**

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

## **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

### **Annual Report cont.**

**For the year ended 31 March 2023**

#### **Organisational Structure**

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

#### **Summary**


There have not been many substantial developments or changes to FFR's activities and objectives in 2022 - 2023, the priority has been in enabling its main partner - ASR - to become more established as an organisation and essentially lessen the role of FFR in ASR's activities. This has certainly happened, the question for the coming year may be around whether it is time to establish an exit strategy for FFR's involvement in supporting ASR (as described previously in this report), or whether it is still deemed a necessary entity in ensuring the effectiveness of ASR and their work.

Much of the conversation around how FFR continues to support ASR has been in relation to developing a sort of global/pastoral support network for ASR. FFR's trustees should continue to consider the charity's vision for other areas, whilst maintaining its commitment to Lebanon - its first and foremost priority, and perhaps how it can best facilitate this support network for ASR if that is to be a long-term aim moving forward.

#### **Annual Report Approved by:**

Walter Nicora

#### **Trustee**

Signed:   
WEN

**Date: 7 August 2023**

# The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

## Statement of Financial Activities

For the year ended 31 March 2023

	Unrestricted	Restricted	Total 2023	Total 2022
<b>Income</b>				
Grants	-	128,528	128,528	112,726
Donations	3,477	-	3,477	5,351
Total Income	3,477	128,528	132,005	118,077
<b>Expenditure</b>				
Wages and salaries	4,549	6,751	11,300	20,814
Partner payments	17,307	137,176	154,483	83,913
Office Costs	313	-	313	472
Promotional	716	500	1,216	472
Travel	654	-	654	959
Professional Fees	440	4,650	5,090	9,886
Internet and Telephone	-	-	-	-
Utilities	-	-	-	-
Foreign exchange losses	-	-	-	-
Bank fees	162	-	162	143
	24,141	149,077	173,218	116,659
<b>Surplus</b>	-20,664	-20,550	-41,214	1,418
Transfers Between Funds	-822	822	-	-
<b>Net Movement In Funds</b>	-21,486	-19,728	-41,214	-
<b>Reconciliation of Funds</b>				
Opening Funds	48,781	79,220	128,001	126,583
Closing Funds	27,295	59,493	86,788	128,001

**The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

**Statement of Financial Position**

**For the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Tangible Fixed Assets	72,148	72,148
<b>Current Assets</b>		
Debtors	45,388	46,855
Cash at bank and in hand	<u>5,267</u>	<u>44,985</u>
	50,655	91,840
Creditors: amounts falling due in one year	<u>36,014</u>	35,987
Net current assets	<u>14,640</u>	<u>55,853</u>
Total assets less current liabilities	<u>86,788</u>	<u>128,001</u>
Net assets	<u>86,788</u>	<u>128,001</u>
<b>Funds of the charity</b>		
Restricted funds	59,493	79,220
Unrestricted funds	<u>27,295</u>	<u>48,781</u>
Total charity funds	<u>86,788</u>	<u>128,001</u>

**Accounts approved by:**



**Walter Nicora**

**Trustee**

**Date: 07/08/2023**

# **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

## **Notes to the Accounts**

**For the year ended 31 March 2023**

### **1.1 Basis of Preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 (FRS 102) issued on 16 July 2014; and with
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102

### **1.2 Going concern**

There are no material uncertainties about the charity's ability to continue.

### **1.3 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

## **Notes to the Accounts**

**For the year ended 31 March 2023**

### **2.1 Accounting Policies**

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

All fixed assets are initially recorded at cost.

## **The Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

### **Notes to the Accounts**

**For the year ended 31 March 2023**

#### **2.1 Accounting Policies (continued)**

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

## The Foundation for Forgiveness and Reconciliation

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### Notes to the Accounts

For the year ended 31 March 2023

#### 2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

#### 3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	3,477	-	3,477	5,351
	3,477	-	3,477	5,351

#### 4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants	-	128,528	128,528	112,726
	-	128,528	128,528	112,726

#### 5. Analysis of Government Grants

No government grants were received in the year.

#### 5. Donated Goods and Services

There were no donated goods and services in the year.

# The Foundation for Forgiveness and Reconciliation

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## Notes to the Accounts

For the year ended 31 March 2023

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Charitable activities	23,661	149,077	172,738	115,949
Support costs	-	-	-	-
Governance costs	480	-	480	710
	24,141	149,077	173,218	116,659

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total funds 2022
	£	£	£	£
Charitable activities	172,738	-	172,738	116,659
	172,738	-	172,738	116,659

Included in charitable activities are:

	Unrestricted	Restricted	Total 2023	Total 2022
Wages and salaries	4,549	6,751	11,300	20,814
Partner payments	17,307	137,176	154,483	83,913
Office Costs	313	-	313	472
Promotional	716	500	1,216	472
Travel	654	-	654	959
Professional Fees	440	4,650	5,090	9,886
Internet and Telephone	-	-	-	-
Utilities	-	-	-	-
Foreign exchange losses	-	-	-	-
Bank fees	162	-	162	143
	24,141	149,077	173,218	116,659

# The Foundation for Forgiveness and Reconciliation

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## Notes to the Accounts

For the year ended 31 March 2023

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	-	-

The average head count of employees during the year was 0 (2023 – 0)

### 9. Trustee remuneration and expenses

For the year ended 31 March 2023 trustee remuneration and expenses were nil (2022 – £nil).

### 10. Tangible fixed assets

	Land and Buildings £	Total £
<b>Cost</b>		
At 1 April 2022	72,148	72,148
Additions	-	-
<b>At 31 March 2023</b>	<u>72,148</u>	<u>72,148</u>
<b>Depreciation</b>		
At 1 April 2022	-	-
Charge for the year	-	-
<b>At 21 March 2023</b>	<u>-</u>	<u>-</u>
<b>Carrying amount</b>		
<b>At 31 March 2023</b>	<u>72,148</u>	<u>72,148</u>
At 1 April 2022	<u>72,148</u>	<u>72,148</u>

### 11. Debtors

	2023 £	2022 £
Trade debtors	-	-
Prepayments and accrued income	45,388	46,855

Other debtors	–	–
	<b>45,388</b>	<b>46,855</b>

## The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

### Notes to the Accounts

For the year ended 31 March 2023

#### 12. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred Income	<b>36,014</b>	<b>44,985</b>
	<b>36,014</b>	<b>44,985</b>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 31 March 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
Unrestricted fund	48,781	3,477	(24,141)	(822)	<b>27,295</b>
	<b>48,781</b>	<b>3,477</b>	<b>(24,141)</b>	<b>(822)</b>	<b>27,295</b>

##### Restricted funds

	At 31 March 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
Dialogue of Life	-	13,614	-	12,352	<b>1,263</b>
Schools	- 709	44,014	-	45,046	<b>1,740</b>
Hearts and Minds	- 5,271	15,550	-	11,101	<b>822</b>
Play for Peace	-	20,410	-	36,131	<b>15,720</b>
CRC	-	6,940	-	6,940	<b>-</b>
Peace Building Centre	85,200	27,999	-	37,508	<b>75,691</b>
	<b>79,220</b>	<b>128,528</b>	<b>-</b>	<b>149,077</b>	<b>59,493</b>

Grant funding was received from Cedar Fund for the Dialogue of Life Project, this is a project with Christian and Muslim youth from the Saida area in South Lebanon. This involved hosting workshops for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context.

Grant funding was received from TearFund for the Schools Forgiveness and Peace Project as well as the Play For Peace project. These projects will continue into 2023 building skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum, and advocating for nonviolence through football.

## **The Foundation for Forgiveness and Reconciliation**

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### **Notes to the Accounts**

**For the year ended 31 March 2023**

CRC is funded by Northern Island Community Relations Council to produce a series of videos surrounding topics of peace and reconciliation.

Peace Building Centre is a fund for the purchase of land, construction and project management of a peace building centre in Lebanon.

#### **14. Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets/ (liabilities)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Income Funds:</b>			
Restricted fund	72,148	-12,655	<b>59,493</b>
<b>Unrestricted Income Funds</b>			
Unrestricted fund		27,295	<b>27,295</b>
Designated fund	-	-	-
	<b>72,148</b>	<b>14,640</b>	<b>86,788</b>
<b>Total Funds</b>	<b>72,148</b>	<b>14,640</b>	<b>86,788</b>

## **Foundation for Forgiveness and Reconciliation**

**Registered Charity 1182072**

### **Independent Examiner's Report on the Accounts**

**For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 16.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER**

The company's directors are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **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 which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Louisa Burton ACA  
Chartered Accountant  
Gatcombe House  
Portsmouth  
PO3 5EJ

...07/08/2023.....