

**The Foundation for Forgiveness and Reconciliation
112 Hunts Pond Road
Park Gate
Southampton
SO31 6RB**

Date: 23 January 2025

**Louisa Burton ACA
124 City Road
London
EC1V 2NX**

Re: Letter of Representation regarding Independent Examination for the year ended 31 March 2025

This representation letter is provided in connection with your examination of the financial statements of The Foundation for Forgiveness and Reconciliation (“the Charity”) for the year ended 31 March 2024. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to complete your examination as to whether there are matters to which attention should be drawn to enable a proper understanding of the financial statements to be reached.

We understand that the purpose of your examination of our financial statements is to report whether any matter has come to your attention:

- which gives you reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

We understand that this examination is substantially less than an audit and involves an examination of the accounting records and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose – all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
2. We have fulfilled our responsibilities, as set out in the engagement letter, for the preparation of the financial statements in accordance with the Charities SORP
3. We acknowledge, as Trustees of the Charity, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the receipts and payments of the charity and are free of material misstatements, including omissions. We have approved the financial statements.
4. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

B. Fraud

1. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
2. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
3. We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the Charity's internal controls over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial statements. We have no knowledge of any allegations of financial improprieties, including fraud or suspected fraud, (regardless of the source or form and including without limitation, any allegations by "whistleblowers") which could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Charity.

C. Compliance with Laws and Regulations

1. We have disclosed to you all known actual or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.

D. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters.
 - Additional information that you have requested from us for the purpose of



Foundation for Forgiveness and Reconciliation in Lebanon

A MINISTRY OF GENERATIONS WITH A MESSAGE

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2025

the examination and

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.

2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

3. We have made available to you all minutes of the meetings of trustee or subcommittees of trustee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the period to the most recent meeting on the **following date:**

4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Charity's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.

5. We have disclosed to you, and the Charity has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

E. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal advisers.

3. We have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have not given any guarantees to third parties.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

Signed on behalf of the board of trustees by:

Walter Nicora

Trustee

Signed:

A handwritten signature in black ink, appearing to be 'W. Nicora', with the initials 'WSN' written below it.

Date: 23 January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Keith Miller Lockhart

Lidia Ethel Lammardo

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

124 City Road

London

EC1V 2NX

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report

For the year ended 31 March 2025

Objectives and activities

The Foundation for Forgiveness and Reconciliation (FFR) exists to support peacebuilding and reconciliation work in Lebanon in partnership with our sister organisation, Al Shabiba Risala (ASR). Over the past year, our primary role has been to facilitate the transfer of grants and donations to ASR, supporting their community-based initiatives in an increasingly fragile and conflict-affected context.

While ASR has grown significantly as an organisation, gaining the capacity to receive direct grants and enter into partnerships independently, FFR continues to serve as a vital conduit for funds, particularly as Lebanon experiences renewed humanitarian crises. In 2024-2025, ASR was able to scale its activities, with FFR continuing to provide crucial support through financial facilitation, oversight, and partnership engagement.

Achievements and performance

Peacebuilding and Psychosocial Support

FFR helped fund and support ASR's multi-faceted programming, designed to address the trauma and division caused by decades of conflict, economic hardship, and sectarian tension. Projects have empowered children, youth, families, and communities to build skills in forgiveness, conflict resolution, and emotional resilience. Notable achievements include:

- Delivery of the Forgiveness and Peace Journey (FPJ) curriculum to hundreds of young people in local schools and community settings, focusing on emotional regulation, respectful behaviour, and peaceful communication.
- Expansion of psychosocial support sessions and peacebuilding workshops, tailored to different age groups, with proven improvements in participant wellbeing and relational skills.
- Engagement with parents and caregivers through follow-up sessions, health workshops, and social support networks to extend the impact into homes and communities.
- Regular men's and women's groups, offering safe spaces for dialogue, peer support, physical activity, and emotional health.
- Ongoing coaching and leadership training for youth mentors and sports coaches, equipping them to act as peace ambassadors and community leaders.

Shabeb Play For Peace (SPFP)

Through this flagship programme, ASR used football and sport as tools for reconciliation. Activities helped over 1,000 children, teens, and adults build positive relationships, manage anger, and navigate trauma. Sport became a vehicle for unity, emotional healing, and social transformation

- 60% improvement in wellbeing reported by youth participants.
- Over 60% of caregivers reported improved capacity to support their children's emotional needs.
- A thriving Girls' Group challenged gender stereotypes and built confidence through sport and group dialogue.
- Ongoing drop-in activities at the SPFP Centre created a welcoming environment for all, offering everything from Bible study and baking to conflict resolution games.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2025

Nine Arrows Mental Health Support Programme

The Nine Arrows initiative delivered two-phase psychosocial workshops focused on emotional literacy, coping mechanisms, and social connection. The programme expanded its reach through training sessions with other local organisations, multiplying its impact. Participants reported increased hope, emotional regulation, and a sense of empowerment to contribute positively to their communities.

Peace Centre Development

FFR supported ASR's acquisition of a permanent Peace Centre in Lebanon, now fully operational. Initially planned as a new build, the project pivoted to the purchase and renovation of an existing building—allowing for faster implementation and resource efficiency. The centre now serves as the hub for ASR's peacebuilding and emergency response efforts.

Emergency Response and Current Challenges

Although there were plans for FFR to reduce its operational role as ASR gained independence, this trajectory shifted due to renewed conflict in Lebanon following the escalation of hostilities in the region in late 2023. ASR responded swiftly by opening its Peace Centre to house displaced families and provide vital humanitarian aid during the Summer 2024.

As a result, FFR saw a significant uptick in donations from UK-based and international supporters who found it easier to contribute via FFR's UK bank account. FFR played a key role in channelling these funds to support ASR's rapid response on the ground.

Plans for the future

Though some programme areas—such as school-based peace education—have been paused temporarily due to shifting circumstances, there are strong intentions to resume these efforts when the situation stabilises. Looking to the future, FFR will continue to monitor ASR's capacity and needs.

While the long-term goal remains to transition full responsibility to ASR, FFR will remain active for as long as necessary to support ASR's essential work. Trustees will revisit the charity's purpose and explore new directions if and when that support is no longer needed.

Financial Review

Financial Position

The trustees report incoming resources for the year of £215,296 (2024 - £88,683). Of this £198,532 (2024 - £88,683) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net outgoing resources in the year amounted to £69,374 (2024 - £13,747). At 31st March 2025 reserves were £3,667 (2024 - £73,041) of which £nil (2024 - £59,493) 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.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2025

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.

Organisational Structure

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

Annual Report Approved by:

Walter Nicora

Trustee

Signed:

A handwritten signature in black ink, appearing to be 'W. Nicora', with the letters 'W', 'N', and 'R' clearly visible.

Date: 23rd January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2025

	Unrestricted	Restricted	Total 2025	Total 2024
Income				
Grants	10,600	172,265	182,865	76,040
Donations	6,139	26,267	32,406	12,643
Other Income	25		25	
Total Income	16,764	198,532	215,296	88,683
Expenditure				
Wages and salaries	200		200	4,250
Partner payments	8,782	201,746	210,528	91,408
Office Costs	985		985	125
Promotional	201		201	1,773
Travel	116		116	
Professional Fees	420		420	320
Donations			-	4,530
Disposal of assets		72,148	72,148	-
Bank fees	72		72	24
	10,776	273,894	284,670	102,430
Surplus	5,988	-75,362	-69,374	-13,747
Transfers Between Funds	-28,159	28,159		-
Net Movement In Funds	-22,171	-47,203	-69,374	-41,214
Reconciliation of Funds				
Opening Funds	25,838	47,203	73,041	86,788
Closing Funds	3,667	0	3,667	73,041

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2025

	2025	2024
	£	£
Fixed Assets		
Tangible Fixed Assets		72,148
Current Assets		
Debtors		27,930
Cash at bank and in hand	3,887	1,553
	<u>3,887</u>	<u>29,483</u>
Creditors: amounts falling due in one year	220	28,590
Net current assets	<u>3,667</u>	<u>893</u>
Total assets less current liabilities	<u>3,667</u>	<u>73,041</u>
Net assets	<u><u>3,667</u></u>	<u><u>73,041</u></u>
Funds of the charity		
Restricted funds	-	47,203
Unrestricted funds	<u>3,667</u>	<u>25,838</u>
Total charity funds	<u><u>3,667</u></u>	<u><u>73,041</u></u>

Accounts approved by:



Walter Nicora

Trustee

Date: 23 January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

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 2025

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 2025

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

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

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 2025	Total Funds 2024
	£	£	£	£
Donations	6,139	26,267	32,406	12,643
	6,139	26,267	32,406	12,643

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2024
	£	£	£	£
Grants	10,600	172,265	182,865	76,040
	10,600	172,265	182,865	76,040

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

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Charitable activities	10,356	273,894	284,250	102,110
Support costs	-	-	-	-
Governance costs	420	-	420	320
	10,776	273,894	284,670	102,430

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total funds 2025 £
Charitable activities	284,250	-	284,250	102,110
	284,250	-	284,250	102,110

Included in charitable activities are:

	Unrestricted	Restricted	Total 2025	Total 2024
Expenditure				
Wages and salaries	200		200	4,250
Partner payments	8,782	201,746	210,528	91,408
Office Costs	985		985	125
Promotional	201		201	1,773
Travel	116		116	
Professional Fees	420		420	320
Donations			-	4,530
Disposal of assets		72,148	72,148	-
Bank fees	72		72	24
	10,776	273,894	284,670	102,430

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

8. Staff costs

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

	2025 £	2024 £
Wages and salaries	-	-

The average head count of employees during the year was 0 (2024 – 0)

9. Trustee remuneration and expenses

For the year ended 31 March 2025 trustee remuneration and expenses were nil (2024 – £nil).

10. Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 April 2024	72,148	72,148
Disposals	(72,148)	(72,148)
	<hr/>	<hr/>
At 31 March 2025	-	-8
	<hr/>	<hr/>
Depreciation		
At 1 April 2024	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2026	-	-
	<hr/>	<hr/>
Carrying amount		
At 31 March 2025	-	-
	<hr/>	<hr/>
At 1 April 2024	72,148	72,148
	<hr/>	<hr/>

11. Debtors

	2025 £	2024 £
Trade debtors	-	-
Prepayments and accrued income	-	27,930
Other debtors	-	-
	<hr/>	<hr/>
	-	27,930

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Deferred Income	-	28,590
	<u>-</u>	<u>28,590</u>

13. Analysis of charitable funds

Unrestricted funds

	At 31 March 24	Income	Expenditure	Transfers	At 31 March 24
	£	£	£	£	£
Unrestricted fund	25,838	16,764	(10,766)	(28,159)	3,677
	<u>25,838</u>	<u>16,764</u>	<u>(10,766)</u>	<u>(28,159)</u>	<u>3,677</u>

Restricted funds

	At 31 March 24	Income	Expenditure	Transfers	At 31 March 25
	£	£	£	£	£
Play for Peace	-28,488	14,667	14,337	28,159	-
Forgiveness and Peace Journey	-	13,923	13,923		-
Humanitarian Relief Fund	-	26,267	26,267		-
Peace Building Centre	75,691	143,675	219,366		-
	<u>47,203</u>	<u>198,532</u>	<u>273,893</u>	<u>28,159</u>	<u>-</u>

Grant funding was received from TearFund for the Play for Peace, Forgiveness and Peace Journey and Peace Building Centre projects.

The Play for Peace project used football and sport as tools for reconciliation. Activities helped over 1,000 children, teens, and adults build positive relationships, manage anger, and navigate trauma.

The Forgiveness and Peace Journey Project built skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum.

Peace Building Centre is a fund for the purchase of land, construction and project management of a peace building centre in Lebanon. Now fully operational, the centre serves as the hub for ASR's peacebuilding and emergency response efforts.

Fundraising donations were received towards the Humanitarian Relief fund from UK-based and international supporters, these funds supported ASR's rapid response on the ground

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	-	-	-
Unrestricted Income Funds			
Unrestricted fund		3,667	3,667
Designated fund			
	-	-	-
	-	3,667	3,667
Total Funds	-	3,667	3,667

Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Independent Examiner's Report on the Accounts

For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 15.

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
124 City Road
London
EC1V 2NX

...23 January 2026.....