

Charity no. 1185476

Standing Tall CIO
Report and Unaudited Financial
Statements
30 June 2022

Standing Tall CIO

Reference and administrative details

For the year ended 30 June 2022

Charity number	1185476																						
Registered office and operational address	Landmark Space 3 Brindley Place Birmingham B1 2JB																						
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>C Acton</td><td>resigned 25 October 2021</td></tr><tr><td>S Arab</td><td>appointed 7 November 2022</td></tr><tr><td>M Ashfield (Chair)</td><td></td></tr><tr><td>M Davies</td><td></td></tr><tr><td>S Day</td><td>appointed 7 November 2022</td></tr><tr><td>S Hollis</td><td>appointed 7 November 2022</td></tr><tr><td>L Lam</td><td>appointed 7 November 2022</td></tr><tr><td>S Lappin</td><td>appointed 7 November 2022</td></tr><tr><td>A Marks</td><td>appointed 7 November 2022</td></tr><tr><td>M Porter</td><td>resigned 7 November 2022</td></tr><tr><td>I Rios</td><td>resigned 9 March 2022</td></tr></table>	C Acton	resigned 25 October 2021	S Arab	appointed 7 November 2022	M Ashfield (Chair)		M Davies		S Day	appointed 7 November 2022	S Hollis	appointed 7 November 2022	L Lam	appointed 7 November 2022	S Lappin	appointed 7 November 2022	A Marks	appointed 7 November 2022	M Porter	resigned 7 November 2022	I Rios	resigned 9 March 2022
C Acton	resigned 25 October 2021																						
S Arab	appointed 7 November 2022																						
M Ashfield (Chair)																							
M Davies																							
S Day	appointed 7 November 2022																						
S Hollis	appointed 7 November 2022																						
L Lam	appointed 7 November 2022																						
S Lappin	appointed 7 November 2022																						
A Marks	appointed 7 November 2022																						
M Porter	resigned 7 November 2022																						
I Rios	resigned 9 March 2022																						
Chief executive officer	C Acton																						
Bankers	Unity Bank PO Box 7193 Planetary Road Willenhall WV1 9DG																						
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

Standing Tall CIO

Report of the trustees

For the year ended 30 June 2022

The trustees present their report and examined financial statements for the year ended 30 June 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2019).

Structure, governance, and management

The charity is constituted as a CIO and was registered with the Charity Commission on 22 September 2019.

The existing trustees were selected based on the skills and experience they bring to the organisation. The trustees are keen to welcome further trustees to the charity in the coming 12 months.

The charity has a safeguarding policy and enhanced DBS checks have been completed for all of the trustees.

Objectives and activities

The objects of Standing Tall during the year were:

- the prevention or relief of poverty of people who are homeless and those at risk of homelessness in Birmingham by the provision of short-term accommodation delivered through a hosting service and by working and liaising with other agencies to provide long-term solutions; and
- The relief of unemployment of people who are homeless and those at risk of facing homelessness in Birmingham in such ways as may be thought fit, including short-term work placements and assistance to find employment.

An application has been made to update the objects, pending permission from the Charity Commission. The proposed objects are:

- the prevention or relief of poverty for the public benefit of people who are homeless and those at risk of homelessness in such ways as may be thought fit, including but not limited to the provision of short-term accommodation delivered through a hosting service and by working and liaising with other agencies to provide long-term solutions; and
- the relief of unemployment for the public benefit of people who are homeless and those at risk of facing homelessness in such ways as may be thought fit, including but not limited to short-term work placements and assistance to find employment.

In planning our activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Standing Tall works with people experiencing homelessness and people at risk of experiencing homelessness. The organisation matches these individuals with stable employment opportunities. Alongside this, the charity ensures the individuals have a safe home by matching them with one of our Amici Hosts for 6 months. By matching an individual into a stable job and safe home, the charity enables him or her to take a realistic pathway away from the streets for good.

Achievements and performance

The period from July 2021 to June 2022 has predominantly featured Standing Tall continuing to test its model in Birmingham. Over this time, the organisation has matched at least 15 people into stable jobs and safe homes in Birmingham helping them to move away from the streets.

Standing Tall CIO

Report of the trustees

For the year ended 30 June 2022

80% of the people we help are still off the streets and in the same job one year later.

We have continued to develop working relations with our employer partners in different sectors; construction; hospitality; manufacturing and retail. We currently have an agreement with M Lambe Construction to match them with 5 candidates across each 12-month period.

We have continued to develop relations with our partner organisations that introduce us to people who have been through homelessness but are ready for work. In Birmingham we work with over 20 organisations on this basis.

We have also continued to recruit Amici Hosts to welcome the people we help into their homes for 6 months. This is a crucial aspect of our approach.

In November 2021 we were thrilled to co-win the Stephen Lloyd Award. This is an award given to start up not for profits that show potential to have significant impact to make the world a better place. It was fantastic to co-win this and this has helped us raise our profile over this period.

Towards the end of the financial year, we have made plans to begin operations in 2 new cities, namely London and Manchester. From July 2022 Standing Tall will employ 2 new Talent Scouts for London and Manchester. These staff will then be able to set about helping people in these 2 new cities.

Financial review

Unrestricted reserves at 30 June 2022 were £50,061. The trustees have a reserves policy to work towards securing and retaining 3 months of core costs as the charity's unrestricted reserves. This is estimated to be £29,766 based on expenditure for the final three months of 2021/22.

In the 2021/2022 financial year, the charity raised its funds via a combination of grants secured, donations through a Christmas crowdfunding campaign and traded income. The trustees are working to ensure that traded income grows to contribute to more of the charity's expenditure in the coming 12 month period.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 in operation.

Standing Tall CIO

Report of the trustees

For the year ended 30 June 2022

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the charity are not liable to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 January 2023 and signed on their behalf by

Mark Ashfield

Mark Ashfield - Chair

Independent examiner's report

To the trustees of

Standing Tall CIO

I report to the trustees on my examination of the accounts of Standing Tall CIO (the CIO) for the year ended 30 June 2022, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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.

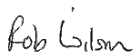
Independent examiner's statement

Godfrey Wilson Limited also provided accounts software support to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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 CIO 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.



Date: 31 January 2023

Rob Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Standing Tall CIO

Statement of financial activities

For the year ended 30 June 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	87,757	52,979	140,736	57,523
Charitable activities	4	-	54,341	54,341	6,340
Total income		87,757	107,320	195,077	63,863
Expenditure on:					
Raising funds		-	30,888	30,888	11,649
Charitable activities		69,905	30,095	100,000	45,441
Total expenditure	5	69,905	60,983	130,888	57,090
Net income and net movement in funds	6	17,852	46,337	64,189	6,773
Reconciliation of funds:					
Total funds brought forward		12,829	3,724	16,553	9,780
Total funds carried forward		30,681	50,061	80,742	16,553

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Standing Tall CIO

Balance sheet

As at 30 June 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	9	7,724		1,849
Cash at bank and in hand		<u>79,972</u>		<u>20,781</u>
		87,696		22,630
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>(6,954)</u>		<u>(6,077)</u>
Net current assets			<u>80,742</u>	<u>16,553</u>
Net assets	11		<u>80,742</u>	<u>16,553</u>
Funds	12			
Restricted funds			30,681	12,829
Unrestricted funds				
General funds			<u>50,061</u>	<u>3,724</u>
Total charity funds			<u>80,742</u>	<u>16,553</u>

Approved by the trustees on 31 January 2023 and signed on their behalf by

Mark Ashfield

Mark Ashfield - Chair

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Standing Tall 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and having taken into account the impact of the Covid pandemic on the ability of the charity to fund raise and operate. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs, as follows:

	2022	2021
Raising funds	23.6%	20.4%
Charitable activities	76.4%	79.6%

h) 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.

i) 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.

j) Creditors

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.

k) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	46,000	11,523	57,523
Charitable activities	-	6,340	6,340
Total income	46,000	17,863	63,863
Expenditure on:			
Raising funds	-	11,649	11,649
Charitable activities	33,171	12,270	45,441
Total expenditure	33,171	23,919	57,090
Net income / (expenditure) and net movement in funds	12,829	(6,056)	6,773

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
Donations	-	9,979	9,979
Grants	87,757	43,000	130,757
Total income from donations	87,757	52,979	140,736
Prior period comparative			

	Restricted £	Unrestricted £	2021 Total £
Donations	-	11,023	11,023
Grants	46,000	500	46,500
Total income from donations	46,000	11,523	57,523

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Employment packages	-	54,341	54,341	6,340

All income from charitable activities in the prior period was unrestricted.

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 7)	11,074	65,851	11,074	87,999
Advertising and marketing	14,810	-	-	14,810
Administrative expenses	-	10,942	-	10,942
Premises costs	1,619	4,856	1,619	8,094
Consulting costs	-	-	-	-
Website costs	-	4,416	-	4,416
Cost of goods sold	-	2,977	-	2,977
Accountancy fees	-	-	1,650	1,650
Sub-total	27,503	89,042	14,343	130,888
Allocation of support and governance costs	3,385	10,958	(14,343)	-
Total expenditure	30,888	100,000	-	130,888

Total governance costs were £1,650 (2021: £1,500).

Prior year comparative	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 7)	6,447	22,860	6,447	35,754
Administrative expenses	-	1,772	-	1,772
Premises costs	559	1,677	559	2,795
Advertising and marketing	2,834	-	-	2,834
Consulting costs	-	2,200	360	2,560
Website costs	-	9,875	-	9,875
Accountancy fees	-	-	1,500	1,500
Sub-total	9,840	38,384	8,866	57,090
Allocation of support and governance costs	1,809	7,057	(8,866)	-
Total expenditure	11,649	45,441	-	57,090

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

6. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	17,409	32,236
Trustees' reimbursed expenses	95	1,252
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	1,650	1,500
▪ Other services (including VAT)	255	360

Trustees' reimbursed expenses relate to payments made to one trustee for various operating and travel costs. Trustees' remuneration relates to the employment of C Acton as Chief Executive to the charity (see note 13).

7. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	80,551	33,727
Social security costs	6,125	1,312
Pension costs	1,323	715
	<u>87,999</u>	<u>35,754</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £55,367 (2021: £32,236).

	2022 No.	2021 No.
Average head count	<u>4</u>	<u>1</u>

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

9. Debtors

	2022 £	2021 £
Accounts receivable	5,933	-
Prepayments	1,791	1,849
	<u>7,724</u>	<u>1,849</u>

10. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	2,375	2,030
Accruals	1,650	1,500
Other salaries, taxation and social security	2,929	2,547
	<u>6,954</u>	<u>6,077</u>

11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	30,681	57,015	87,696
Current liabilities	-	(6,954)	(6,954)
Net assets at 30 June 2022	<u>30,681</u>	<u>50,061</u>	<u>80,742</u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative			
Current assets	12,829	9,801	22,630
Current liabilities	-	(6,077)	(6,077)
Net assets at 30 June 2021	<u>12,829</u>	<u>3,724</u>	<u>16,553</u>

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

12. Movements in funds

	At 1 July 2021 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2022 £
Restricted funds					
Social Investment Bank	12,829	17,250	(30,079)	-	-
SESF	-	22,200	-	-	22,200
Shackleton	-	10,000	(4,519)	-	5,481
SSE	-	3,000	-	-	3,000
UnLtd	-	12,500	(12,500)	-	-
Awards for All	-	10,000	(10,000)	-	-
Eveson	-	3,001	(3,001)	-	-
Deutsche Bank	-	4,992	(4,992)	-	-
Bates Wells Foundation	-	2,000	(2,000)	-	-
David East	-	2,000	(2,000)	-	-
Change into Action	-	814	(814)	-	-
Total restricted funds	12,829	87,757	(69,905)	-	30,681
Unrestricted funds					
General funds	3,724	107,320	(60,983)	-	50,061
Total unrestricted funds	3,724	107,320	(60,983)	-	50,061
Total funds	16,553	195,077	(130,888)	-	80,742

Purposes of restricted funds

Social Investment Bank	A grant received towards salary costs for the charity.
SESF	A grant to fund the salary of new staff.
Shackleton, SSE, UnLtd, Awards for All and Eveson	Grants towards a range of costs including salary, rent advertising and insurance.
Deutsche Bank	A grant received by the charity to fund video production for the website.
Bates Wells foundation	A grant to fund a presentation at an awards ceremony.
David East	A grant towards website costs.
Change into Action	A grant towards the costs of placement with Amici hosts.

Standing Tall CIO

Notes to the financial statements

For the year ended 30 June 2022

12. Movement in funds (continued)

Prior year comparative	At 1 July 2020 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2021 £
Restricted funds					
Social Investment Bank	-	30,000	(17,171)	-	12,829
National Lottery	-	10,000	(10,000)	-	-
Deutsche Bank	-	5,000	(5,000)	-	-
Bitesize Pieces	-	1,000	(1,000)	-	-
Total restricted funds	-	46,000	(33,171)	-	12,829
Unrestricted funds					
General funds	9,780	17,863	(23,919)	-	3,724
Total unrestricted funds	9,780	17,863	(23,919)	-	3,724
Total funds	9,780	17,863	(23,919)	-	16,553

13. Related party transactions

Christy Acton was a trustee from the beginning of the period until he resigned effective 25 October 2021. He has been employed as CEO for the entire year and approval has been sought from the charity commission for the remuneration of a trustee.

Rob Wilson FCA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

31 January 2023

Dear Rob

Letter of Representations on the Financial Statements for the Year Ended 30 June 2022

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 21 October 2020, under the Charities Act 2011 for preparing financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 30 June 2022.

2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that 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.

5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that 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.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the 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. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
17. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.

18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours sincerely

Mark Ashfield

Mark Ashfield - Chair
For and on behalf of the Trustees of Standing Tall CIO