

Reduce Our Carbon Charitable Foundation
Trustee's Annual Report and Financial Statements
For the Year Ended 31st March 2025

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Charity Information

Trustees

Richard Walters (appointed 24th June 2024)

Mr Andrew Walsh-Perez

Lt Colonel Tim C Edwards (Chair) Appointed
Chair 24th June 2024

Amanda Spicer - resigned 23rd June 2024

Megan Neathway - resigned 9th December
2024

Secretary

Andrew Walsh - appointed 10th December
2024

Registered Charity Number

1188256

Principal Address

Old Church School
Butts Hill
Frome
BA11 1HR

Message from the Chair

Dear Supporters,

FY25 has been a year of purposeful investment and consolidation for Reduce Our Carbon Charitable Foundation. Building on the momentum of previous years, the Trustees focused on strengthening our local team in Nicaragua, expanding inclusive community participation, and ensuring the quality and long-term effectiveness of our programmes.

A key priority during the year was investing in people. By retaining and supporting a skilled local team, the Foundation ensured continuity, high-quality delivery, and deeper engagement with communities. This investment allowed ROC to respond flexibly to community needs and to extend the programme so that all households wishing to participate were able to do so, even where families had very limited land and could commit to planting only a single tree.

Alongside this inclusive expansion of the agroforestry programme, FY25 was a year of consolidation for the smokeless stove programme. Emphasis was placed on workmanship, training, supervision, and follow-up, ensuring that installed stoves perform effectively, safely, and deliver the intended health and environmental benefits over their full lifespan.

The Trustees remain deeply grateful for the continued financial sponsorship of Your Eco Construction, whose ongoing commitment has enabled the Foundation to maintain stable operations, invest in local capacity, and support communities consistently.

Looking ahead, the Trustees are confident that the foundations laid during FY25 through stronger local delivery, inclusive participation, and disciplined cost management position the charity well to return to surplus in FY26 while continuing to deepen its impact.

Warm regards,

Lt Colonel Tim C Edwards

Chair of Trustees

Report of the Trustees for the Year ended 31st March 2025

Introduction

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2025. The accounts have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts under FRS 102.

FY25 was a year in which the Trustees deliberately focused on strengthening delivery foundations rather than accelerating growth. Investment was directed toward local capacity, inclusive programme access, quality assurance, and consistent community support. These priorities were considered necessary to safeguard the charity's long-term effectiveness, resilience, and public benefit.

Achievements and Performance (FY25)

Investing in the Local Team

During FY25, the Foundation prioritised investment in its local team in Nicaragua. Stable employment, training, and clear operational roles enabled the team to deliver programmes consistently while strengthening relationships with participating communities. This local capacity has become a core strength of ROC's delivery model.

Inclusive Agroforestry Expansion

A significant development in FY25 was the expansion of the agroforestry programme to ensure that every household wishing to participate could do so, regardless of land size or capacity. Families with limited space were able to join the programme by planting even a single tree, ensuring inclusion of the poorest and most land-constrained households.

In total, 38,403 trees were planted during FY25 across fruit trees, live fences, and native species, bringing the cumulative total to 174,536 trees. Continued engagement with communities ensured that planting was supported by practical guidance and follow-up.

Ongoing Community Support and Training

Recognising that early-stage care is critical to tree survival, ROC delivered continued field-based classes and follow-up visits focused on supporting fruit trees through their first year. These sessions covered planting techniques, watering, protection from livestock, and basic maintenance, improving survival rates and long-term outcomes.

Consolidation of the Smokeless Stove Programme

FY25 was a year of consolidation for the smokeless stove programme. 100 stoves were delivered during the year, with a strong emphasis on quality workmanship, supervision, and correct installation. Regular

follow-up visits and performance testing confirmed an average 45% reduction in firewood consumption, reinforcing the programme's health and environmental benefits.

Community Participation and Impact

- 36 community groups actively engaged
- 806 households participating
- Approximately 4,030 people benefiting directly

Estimated carbon reductions for FY25 totalled approximately 1,180 tonnes of CO₂ equivalent, contributing to a cumulative programme impact of around 3,900 tonnes.

Structure, Governance, and Management

The Foundation is governed by a Board of Trustees who meet regularly to oversee strategy, financial stewardship, and risk management. During FY25, governance arrangements were further strengthened through the adoption and refinement of key policies aligned with Charity Commission guidance.

These enhancements support transparency, accountability, and effective oversight, while allowing Trustees and staff to remain focused on programme delivery and community impact.

Operations in Nicaragua

Delivery in Nicaragua continues through a locally registered non-profit entity operating under Trustee oversight. Local staff are employed in accordance with national regulations and paid above the national minimum wage.

FY25 saw operational resilience tested by extreme weather conditions and regulatory changes. The local team successfully adapted by strengthening engagement with regional authorities and community leaders, ensuring compliance while maintaining programme delivery.

Sponsorship and Financial Sustainability

The Foundation's activities remain principally funded through a long-term sponsorship arrangement with Your Eco Construction, which contributes 1.5% of profitable project revenue.

This sponsorship provides predictable funding, enabling:

- Stable staffing levels
- Consistent programme delivery
- Investment in governance, compliance, and impact measurement

While FY25 recorded a small operating deficit, this reflected intentional investment in governance, audit readiness, and full cost transparency. Trustees consider the Foundation to be a going concern, supported by ongoing sponsorship and disciplined cost management.

REDUCE OUR CARBON CHARITABLE FOUNDATION

The strategic priority for FY26 is a return to operating surplus while continuing to deliver high-impact charitable activities.

Risk Management

Trustees regularly review strategic, operational, financial, and compliance risks. FY25 controls focused on:

- Regulatory compliance in Nicaragua
- Financial oversight and independent examination readiness
- Supply chain resilience for stove materials
- Safeguarding and community engagement

No material incidents were identified during the year.

Trustee Visits

Annual trustee visits are integral to our risk management strategy. These visits include:






1. **Independent Verification:** Verifying project activities and ensuring trees are planted and maintained as reported.
2. **Governance and Compliance Reviews:** Reviewing governance processes, internal controls, and compliance with regulations.
3. **Community and Stakeholder Engagement:** Gathering feedback from community leaders, project staff, and beneficiaries.
4. **Audit Trail Validation:** Ensuring funds are used appropriately and transparently.

Public Interest

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit and in planning the activities for the year have kept this in mind.

Contributions to Sustainable Development Goals (SDGs)

Our projects significantly contribute to the United Nations Sustainable Development Goals (SDGs), reflecting our commitment to promoting environmental sustainability, improving health, and fostering community development. Below is a summary of how our initiatives align with and support key SDGs.

	SDG	Contribution
	SDG 3: Good Health and Well-being	Efficient Cooking Stoves: The introduction of efficient cooking stoves reduces indoor air pollution, which is a significant health hazard, thereby improving respiratory health and overall well-being of households.
	SDG 7: Affordable and Clean Energy	Clean Cooking Solutions: By distributing efficient cooking stoves, we provide access to clean and affordable energy, reducing the dependency on traditional biomass fuels and enhancing energy efficiency.
	SDG 13: Climate Action	Carbon Offset Contributions: Through our reforestation and efficient stove projects, we have significantly contributed to carbon offsetting, aligning with global efforts to mitigate climate change by sequestering carbon dioxide and reducing emissions.
	SDG 15: Life on Land	Reforestation and Biodiversity: Our efforts in planting native trees and establishing live fences contribute to the restoration of ecosystems, agricultural stability, and the preservation of biodiversity, promoting sustainable land management practices.
	SDG 17: Partnerships for the Goals	Community Engagement: By increasing the number of community groups involved in our projects and fostering partnerships, we enhance the capacity for sustainable development and ensure the long-term success of our initiatives through collaborative efforts.

By aligning our efforts with these SDGs, we not only address immediate community needs but also contribute to broader global goals, fostering a sustainable and inclusive future for all.

Why FY25 Mattered

FY25 represented an important consolidation phase in the development of Reduce Our Carbon Charitable Foundation. Following several years of rapid expansion, the Trustees judged it appropriate to focus on strengthening operational capability, embedding inclusive delivery practices, and ensuring that programme quality and community outcomes were protected.

Key investments made during FY25 — particularly in local staffing, training, and supervision — have improved continuity, accountability, and responsiveness at community level. Expanding programme eligibility to include households with very limited land ensured that the Foundation's work remained accessible to the poorest families and aligned with its charitable purpose.

REDUCE OUR CARBON CHARITABLE FOUNDATION

The consolidation of the smokeless stove programme, with increased emphasis on workmanship, follow-up, and performance verification, has reinforced the credibility and durability of this intervention. Similarly, ongoing agroforestry support and first-year field training have strengthened tree survival rates and long-term benefits.

Together, these actions have positioned the Foundation on a more stable footing, enabling Trustees to plan FY26 with confidence, maintain cost discipline, and work toward a return to operating surplus without compromising impact.

Plans for Future Periods

FY26 will focus on building on the strong foundations established during FY25, with an emphasis on programme quality, local capacity, and financial sustainability rather than rapid expansion.

A key priority for the Trustees is to return the Foundation to a modest operating surplus through disciplined cost management, while continuing to deliver meaningful environmental and social impact. This approach reflects the Trustees' intention to balance financial resilience with the needs of participating communities.

Continued investment in the local team in Nicaragua will remain central to delivery. The Trustees recognise that experienced, trusted local staff are essential to maintaining strong relationships with communities, ensuring consistent programme delivery, and providing ongoing monitoring and support.

In the agroforestry programme, ROC will maintain regular engagement with all participating communities, including continued field-based classes and follow-up visits to support fruit trees through their critical first year. Building on the inclusive approach adopted in FY25, the Foundation will ensure that households with limited land continue to be supported to participate.

A specific strategic objective for FY26 is the development of community-based nurseries, with the aim that, over time, all fruit trees supplied through the programme will be sourced locally. This initiative is intended to strengthen local skills, create additional economic opportunities, improve supply resilience, and further embed community ownership of the programme.

The smokeless stove programme will continue to prioritise consolidation, quality workmanship, and effective supervision, ensuring that installations deliver sustained health and environmental benefits over their full lifespan.

All planned activity for FY26 will be aligned with available funding and sponsorship, ensuring that growth remains measured, resilient, and fully consistent with the Foundation's charitable purpose.

Financial Highlights

FY25 was a year of financial stability and planned investment for Reduce Our Carbon Charitable Foundation. Income remained consistent with the prior year, while expenditure reflected intentional investment in programme delivery, local capacity, and operational oversight and programme quality.

The key financial outcomes for the year are summarised below:

	FY25 (£)	FY24 (£)
Total income	83,413	84,877
Total expenditure	(84,323)	(102,322)
Net (deficit) for year	(910)	(17,445)
Unrestricted funds at year end	(900)	10

All income and expenditure during the year related to unrestricted funds.

The small operating deficit recorded in FY25 reflects a deliberate decision by the Trustees to invest in programme quality, local delivery capacity, and inclusive community participation. The charity continues to operate as a going concern, supported by ongoing sponsorship and disciplined cost management, with a strategic objective to return to operating surplus in FY26.

Approval

This report was approved by the Board of the Trustees on 25th January 2026 and signed on its behalf by:

Lt Colonel Tim C Edwards

Chair of Trustees

Statement of Financial Activities for the year ended 31st March 2025

Notes	2025 GBP	2024 GBP
Income From:		
Sponsorship and Donations	79,374 4,039	84,877
Total Income	83,413	84,877
Expenditure on:		
Charitable activities	84,323	102,322
Total expenditure	84,323	102,322
Net income before other recognized gains or (losses)	(910)	(17,445)
Net movements in funds for the year	(910)	(17,445)
Funds carried forward as at 31 st March 25	(900)	10

All income and expenditure in the current Statement of Financial Activities was unrestricted.

The Statement of Financial Activities includes all gains and losses recognized in the year.

The notes on pages 8 to 10 form part of these financial statements.

Balance Sheet as at 31st March 2025

	2025 (£)	2024 (£)
Current Assets		
Cash At Bank And In Hand	154	251
Trade And Other Receivables	–	7,669
Total Current Assets	154	7,920
Creditors: Amounts Falling Due Within One Year		
Trade Payables	(1,054)	(7,910)
Net Current Assets / (Liabilities)	(900)	10
Net Assets	(900)	10
Funds		
Unrestricted Funds	(900)	10

The charity has no fixed assets (2025: £nil; 2024: £nil).

The financial statements on pages 8 to 10 were approved by the Trustees on 26th January 2026 and were signed on its behalf by:

Lt Colonel Tim C Edwards

Chair of Trustees

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

CIO information

Reduce Our Carbon Charitable Foundation was registered as a charitable incorporated organisation on 28th February 2020 and is governed by a constitution dated February 2020 and registered with the Charity

Commission under charity number 1188256. The charity's principal office address Old Church School, Butts Hill, Frome, BA11 1HR

Accounting Convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015 (amended 2 February 2016 and further updated 1st January 2019)

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Reduce Our Carbon Charitable Foundation meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable. Gifts in kind are recognised in the SoFA as income at the fair value of the goods, services or assets gifted at the date of the gift.

Interest income from cash deposits and listed investments is recognised in the accounts gross, when receivable.

Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Grants

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

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 held for working capital.

Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Fund Accounting

All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Critical accounting and estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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.

REDUCE OUR CARBON CHARITABLE FOUNDATION

The Trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income

	2025 £	2024 £
Income from donations		
Your Eco Construction Ltd	79,374	76,661
Others	4,039	8,216

3. Charitable Activity Expenditure

	2024 £	2023 £
Expenditure		
Project direct expenditure	84,323	102,322

The charity did not employ staff directly during the year. Programme delivery staff are employed by a locally registered Nicaraguan entity, which operates locally and delivers programme activities on behalf of Reduce Our Carbon Charitable Foundation under trustee oversight

The Trustees received no remuneration or benefits from the charity during the year (2024: none).

Reduce Our Carbon Charitable Foundation

Trustee's Annual Report and Financial Statements

For the Year Ended 31st March 2025

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Charity Information

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Mr Andrew Walsh-Perez

Lt Colonel Tim C Edwards (Chair) Appointed
Chair 24th June 2024

Amanda Spicer - resigned 23rd June 2024

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Registered Charity Number

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Message from the Chair

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Achievements and Performance (FY25)

Investing in the Local Team

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REDUCE OUR CARBON CHARITABLE FOUNDATION

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	SDG 17: Partnerships for the Goals	Community Engagement: By increasing the number of community groups involved in our projects and fostering partnerships, we enhance the capacity for sustainable development and ensure the long-term success of our initiatives through collaborative efforts.

By aligning our efforts with these SDGs, we not only address immediate community needs but also contribute to broader global goals, fostering a sustainable and inclusive future for all.

Why FY25 Mattered

FY25 represented an important consolidation phase in the development of Reduce Our Carbon Charitable Foundation. Following several years of rapid expansion, the Trustees judged it appropriate to focus on strengthening operational capability, embedding inclusive delivery practices, and ensuring that programme quality and community outcomes were protected.

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REDUCE OUR CARBON CHARITABLE FOUNDATION

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Plans for Future Periods

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A specific strategic objective for FY26 is the development of community-based nurseries, with the aim that, over time, all fruit trees supplied through the programme will be sourced locally. This initiative is intended to strengthen local skills, create additional economic opportunities, improve supply resilience, and further embed community ownership of the programme.

The smokeless stove programme will continue to prioritise consolidation, quality workmanship, and effective supervision, ensuring that installations deliver sustained health and environmental benefits over their full lifespan.

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Financial Highlights

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The key financial outcomes for the year are summarised below:

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Approval

This report was approved by the Board of the Trustees on 25th January 2026 and signed on its behalf by:

Lt Colonel Tim C Edwards

Chair of Trustees

Statement of Financial Activities for the year ended 31st March 2025

Notes	2025 GBP	2024 GBP
Income From:		
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Total Income	83,413	84,877
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All income and expenditure in the current Statement of Financial Activities was unrestricted.

The Statement of Financial Activities includes all gains and losses recognized in the year.

The notes on pages 8 to 10 form part of these financial statements.

Balance Sheet as at 31st March 2025

	2025 (£)	2024 (£)
Current Assets		
Cash At Bank And In Hand	154	251
Trade And Other Receivables	–	7,669
Total Current Assets	154	7,920
Creditors: Amounts Falling Due Within One Year		
Trade Payables	(1,054)	(7,910)
Net Current Assets / (Liabilities)	(900)	10
Net Assets	(900)	10
Funds		
Unrestricted Funds	(900)	10

The charity has no fixed assets (2025: £nil; 2024: £nil).

The financial statements on pages 8 to 10 were approved by the Trustees on 26th January 2026 and were signed on its behalf by:

Lt Colonel Tim C Edwards

Chair of Trustees

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

CIO information

Reduce Our Carbon Charitable Foundation was registered as a charitable incorporated organisation on 28th February 2020 and is governed by a constitution dated February 2020 and registered with the Charity

Commission under charity number 1188256. The charity's principal office address Old Church School, Butts Hill, Frome, BA11 1HR

Accounting Convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015 (amended 2 February 2016 and further updated 1st January 2019)

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Reduce Our Carbon Charitable Foundation meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable. Gifts in kind are recognised in the SoFA as income at the fair value of the goods, services or assets gifted at the date of the gift.

Interest income from cash deposits and listed investments is recognised in the accounts gross, when receivable.

Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Grants

Grants payable are commitments (including payments) made to third parties in the furtherance of the charitable objectives of the charity. Single or multi-year grants are accounted for as grants payable when either the recipient has a reasonable expectation that they will receive a grant and the Trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and any condition attaching to the grant is outside the control of the charity.

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 held for working capital.

Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Fund Accounting

All funds received in the year are unrestricted in their application, the Trustees having full discretion over their use.

Critical accounting and estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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.

REDUCE OUR CARBON CHARITABLE FOUNDATION

The Trustees have judged that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income

	2025 £	2024 £
Income from donations		
Your Eco Construction Ltd	79,374	76,661
Others	4,039	8,216

3. Charitable Activity Expenditure

	2024 £	2023 £
Expenditure		
Project direct expenditure	84,323	102,322

The charity did not employ staff directly during the year. Programme delivery staff are employed by a locally registered Nicaraguan entity, which operates locally and delivers programme activities on behalf of Reduce Our Carbon Charitable Foundation under trustee oversight

The Trustees received no remuneration or benefits from the charity during the year (2024: none).



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Reduce Our Carbon Charitable Foundation

On accounts for the year
ended

31st March 2025

Charity no
(if any)

1188256

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/ 2025**.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date: 11/01/26

Name:

Barrie Roche

Relevant professional
qualification(s) or body
(if any):

ACA 1997

Address:

Back Cottage

Buckland

SN7 8RG

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.