



**Report of the Trustees and Unaudited Financial Statements
For the period ending 30th June 2023**

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Trustees' Annual Report for the financial period from 1st July 2022 to 30th June 2023

The trustees of the charity present their report with the financial statements of the charity for the period ended 30th June 2023.

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

36 Oak Tree Drive
Emsworth
Hampshire
PO10 7UE

Trustees

Mr T. Babb	Resigned 01.03.2023
Mrs W. Bessant	
Mr T.G. Handley	
Mr P.M. Hawkins	
Mr I.S. Jubb	

Independent Examiner

Accountart
5 St Thomas Ave
Hayling Island
Hampshire
PO11 0ET

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of Activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from the Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. It is governed by a Constitution, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020.

Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure that they feel comfortable with the organisation and happy to become part of the team.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment a copy of the current version of the current constitution and a copy of the CIO's Latest Trustees' Annual Report and statement of accounts.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- protecting coastlines, waterways and outdoor public spaces from litter and plastic pollution
- raising public awareness of the negative environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

1. *Create innovative projects at individual, community, commercial and wider societal levels that reduce or inspire the reduction of waste and conservation of the natural environment, ranging from art installations to accreditation schemes.*

These will help to engage the public and businesses to consider how they can make simple changes to reduce their single-use plastic 'footprint', particularly focussing on items that are not totally necessary. A reduction in use of these items will naturally lead to less single-use plastic entering our environment, damaging wildlife and potentially human health. Key activities in this period included rolling out the charity's Borrow Bag scheme to more areas and consolidating existing schemes, ensuring the Big Fish Sculptures were used effectively and seeing the continued success and interest in the Drain Art Scheme. The charity helped to spearhead the largest citizen science programme of its kind through the Clean Harbours Partnership, taking water samples to identify what really is in our local harbour waters.

2. *Use our existing base of schools to continue to work with students to highlight our agenda and reach out through councils and networks to engage new schools and educational groups. Create new educational materials that align to the National Curriculum and are easy for schools to access through links with schools and teachers and our outreach team.*

Education is key to helping students to understand the impact of single-use plastic on the environment so that we can start to reduce it. This includes encouraging students not to litter and to foster a sense of ownership of our fragile marine and natural environments. Over this accounting period, the charity delivered educational activities to over 65 schools in the local area, reaching nearly 5,000 students directly, in addition to working with nearly 15,000 students remotely.

3. *Run regular clean-up events and ensure a sound volunteer programme that encourages and supports volunteers through events and digital sign-up options.*

Volunteers are vital to helping clean up our local coastlines and countryside. The charity aims to continue to grow the volunteer base to help on beach cleans and public space clean-ups. These organised events also help bring communities together and can help with improving mental health through the positive effects of exercise and being outdoors, and meeting new, like-minded people. With the help of dedicated volunteers, the charity picked up over 3,500 kgs of rubbish over 45 clean-up events from Solent shores and public spaces, helped by nearly 2,500 beach clean volunteers.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contribution made by volunteers

The charity is always grateful to its passionate and dedicated volunteers. Nearly 2,500 volunteers helped the charity to carry out its activities in the period to the end of June 2023. This includes volunteers who helped with beach cleans, took water samples for water quality testing, sewed reusable bags in the Borrow Bag scheme, made bug and bird houses and much more.

Achievements and Performance

Summary of the main achievements of the charity

Educational Outreach

The Final Straw Foundation reached nearly 5,000 students at 65 schools from early years to key stage 4 through wild beach school sessions, assemblies, workshops and talks over the financial period of this report.

This accounting period saw the growth of the Wild Beach School programme, an immersive experience outdoors on the shoreline that aims to connect children with the environment. This programme is aimed specifically at primary schools with higher levels of students who receive free school meals and are on 'pupil premium', who may not normally have access to the coastline. The programme aims to offer a day of learning on the beach, out of the normal school environment, to encourage students to connect more with nature and thereby instil a sense of stewardship over our precious marine environments and wildlife. By the end of June 2023, over 600 students had attended our Wild Beach School sessions over the course of the year from 15 different schools. We secured funding to offer transport to many of these schools, which would otherwise have been a barrier to their attendance. Of these students, 26 children had never been to the beach before despite living within 5 miles of the coastal area.

Over the accounting period the charity ran two full-day Eco-Conferences for secondary school children. We held these events at no cost to the schools that attended to ensure that cost was not a barrier to any students. With over 300 students from 19 different schools, the events bring together expert speakers, hands-on displays and interactive workshops that highlight the issues we face and innovative ways people have been tackling them. They invite the children to get involved and put forward their suggestions with confidence. At time when eco-anxiety is at an all time high, the conferences aim to fill students with hope and highlight innovation and positive developments in the battle against plastic pollution and climate change.

The charity also continued to work with Duke of Edinburgh students. 28 D of E volunteers carried out beach and countryside clean-ups, sewed fabric bags and helped with social media content. In total, over 250 bags of rubbish (approximately 700kgs) were collected by the students, and many students commented that they would continue to litter pick after taking part in the volunteering and that their perspective on litter had changed or they had become more acutely aware of the consequences of littering and waste.

Community Engagement Programme

Clean-ups

Over the period spanning 1st July 2022 to the 30th June 2023, we ran 45 beach cleans. We were joined by 2,476 fantastic volunteers of all ages, some regularly, and picked up 3,523 kilograms of waste from beaches and countryside in our area of operations. This brings our total kgs collected by the organisation since it first started to over 42,000 kgs.

Borrow Bag Scheme

The charity's Borrow Bag scheme continued to grow over the financial period, with over 50 volunteers sewing bags made from reclaimed, pre-loved fabric, saving over 200kgs of fabric from landfill and potentially ensuring a reduction of 25,000 single-use plastic bags used, with scope for many more with time as the fabric bags are continued to be used.

Big Fish Sculptures

The charity was pleased to see the continued success of its existing big fish sculptures along the charity's coastal area of operations. These are used to collect single-use plastic bottles and aluminium cans that would otherwise end up littered or in the general waste stream rather than being recycled. Three of the sculptures remain in place - Lancing and Portsmouth, with a Bournemouth and Poole sculpture limited to moving around that area. The final sculpture, Nellie, is mobile and moves around the area. Over this financial period it visited Southsea, Hayling Island, Portsmouth, Westbourne and Chichester. It will have been seen by and engaged thousands of members of the public, highlighting the issue of plastic pollution and encouraging people to make sustainable choices to avoid single-use plastic.

Clean Harbours Partnership

The Final Straw Foundation is a founding member of the Clean Harbours Partnership, a group established to tackle sewage pollution in Langstone and Chichester Harbours. Through CHP, we devised the largest citizen science programme of its kind with volunteers taking water samples to test the water quality for a variety of pathogens and chemicals. The aim of the partnership is to highlight for the public benefit exactly what is in our harbour water, keep local people informed about water quality through rigorous scientific sample testing, and to put pressure on the major polluters to the harbours. Over the financial period, the Partnership, including members of the charity's team, took water samples that highlighted high levels of *E.coli* and other pathogens as well as various chemicals at relatively high concentrations. Collaborating with the University of Portsmouth and Brunel University, the samples were collected over this financial period ready to be processed and interpreted.

Working with Small Businesses

The Final Straw Foundation continued to work with businesses on sustainability wherever possible throughout the period. The charity's accreditation scheme for marine businesses, clubs and centres, in partnership with The Green Blue, the environmental arm of the RYA, continued over the financial year. This helps to guide and encourage organisations to reduce their single-use plastic consumption and put in place environmental officers and processes to take positive steps to being more environmentally sustainable. By the end of the accounting period, over 60 organisations had signed up for the scheme, with several achieving their bronze-level accreditation. In this financial year the charity also started the redevelopment of the online accreditation, which should be finalised and rolled out fully in 2024.

Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £80,044, of which £56,331 were restricted funds set aside for ongoing and upcoming projects, and £23,713 were unrestricted funds.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities.

Restructuring Fund: £24,600. This fund would be used to cover essential activities whilst sourcing income to a maximum of 3 months budgeted activity, with 3 staff members.

Dissolution Fund: £23,000, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required are either the Restructuring Fund or the Dissolution Fund. These are to be used to ensure we look at every alternative before dissolution of the charity. The Trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

Amount of reserves held

At the end of the reporting period, the charity held £23,713 in unrestricted reserves. The charity leadership is satisfied that the reserves held would be able to fund the restructuring or dissolution of the Charity, if required. The restricted funding in place to see existing project commitments through to the end of the project are also available if required.

Explanation of any uncertainties about the charity continuing as a going concern

The Trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding from a wider range of sources, and the key threats to the charity are being managed effectively by the core team and Trustees.

The charity's principal sources of funds

Core funds

During the reporting period, the charity received £25,750 in core funding from the National Lottery Community Fund, as part of a five-year grant programme. The charity also received £36,000 from Aspen Insurance. Additional smaller unrestricted grants and

funding included donations through Milkywire, 1% for the Planet and online giving sites such as JustGiving, as well as various school and community fundraising fundraising.

Restricted funds

The charity was awarded the following restricted grants during the reporting period.

- £13,500 from Ambers Fund, to go towards the Charity's educational outreach activities (staff salaries). This was spread as a monthly payment of £1,500 and all the funding was used appropriately over the financial period.
- £800 from Havant Borough Council towards the Borrow Bags project for venue hire and project costs. All the funding was used appropriately over the financial period.
- £10,000 from the Roddick Foundation towards the Clean Harbours Partnership project. A further £2,200 in funding from Bosham Sailing Club was received for the project. £1254 of this funding was used towards the project before the end of the financial period, with the remainder carried over for the ongoing project costs in the subsequent financial year.
- £10,000 from the Hampshire and Isle of Wight Community Foundation for the Charity's Youth Eco Conferences. £9,168 of the funding was used before the end of the financial year with the remainder carried over for another Eco Conference later in the year (still within the funding period).
- £1,500 from SeaChangers towards the Education Station project. This funding was all spent on moulds and equipment for the project.
- £5,000 from the Schroder Charity Trust towards Educational Outreach activities. This funding was all used appropriately within the financial period.
- £1,500 from the Charlotte Bonham-Carter Charitable Trust towards Educational Outreach activities. This funding was all used appropriately within the financial period.
- £10,000 from the National Lottery Community Fund towards Community Outreach Activities. This funding was all used appropriately within the financial period.
- £2,500 from the Lush Charity Pot towards beach cleaning activities. £631 of this funding was spent accordingly within the financial year, with the remainder (within the funding period) rolling over to the next financial year.
- £5,000 from Nordson for transport for students to wild beach school. £4,279 of the funding was spent accordingly by the end of the financial period, with the remainder carrying over to the following financial period (within the funding period).
- £1,386 from the Open University to fund an student intern over the summer months. All of the funding was spent accordingly within the financial period.

With the end of the financial period falling at the end of June, any restricted funding that spanned wider timescales that was not completely spent by the year end was carried over to the projects as they continued into the next financial period.

A description of the principal risks facing the charity

1. **Lack of financial surety.** We need to ensure that we secure enough funding through grants and donations to continue to run our core activities. We will do this through researching and applying for funding from appropriate funding bodies, and encouraging public donor support.
2. **Uncertainty due to pandemic.** We need to make sure that the charity is robust enough in terms of funding and staffing to weather any more storms brought by Covid-19 or other unexpected events. We will ensure that we do not 'over-staff' and will keep a close eye on costs. We have already successfully managed to

withstand Covid uncertainty through close management of funds and moving much of our work online when required.

3. **Mismanagement and Staff Churn or Sick Leave:** We will ensure that staff and volunteers receive appropriate training for their roles and that we use the appropriate external consultants to run the charity effectively. We will also ensure that the team have a spread of skills to cover roles in case of any staff sick leave or other absence for a suitable period of time.

Declaration of Payment to a Trustee for Services

The Final Straw Foundation did not pay any trustees for services in this financial period.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)

A handwritten signature in black ink, appearing to be 'Paul Hawkins', written inside a rectangular box.

Full name(s)

Paul Hawkins

Position
(Secretary, Chair
etc)

Chair of Trustees

Date

29th April 2024

FINAL STRAW FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £ Restricted Funds	2023 £ Designated Funds	2023 £ Unrestricted Funds	2023 £ Total Funds	2022 £
Incoming resources						
Incoming resources from generated funds:						
Legacies and donations		-	-	-	-	-
Investment income (2018-2020)		-	-	-	-	-
Incoming resources from charitable activities:						
Donations		63,486	-	82,479	145,965	119,234
Other operating income		-	-	14,316	14,316	1,438
Total incoming resources		63,486	-	96,795	160,281	120,672
Resources expended						
Costs of generating voluntary income		1,410	-	-	1,410	-
Charitable activities:						
Public beach cleans, educational and community outreach programme	3	43,642	-	97,526	141,168	91,162
Governance costs		-	-	1,068	1,068	850
Total resources expended		45,052	-	98,594	143,646	92,012
Net incoming resources before transfers		18,434	-	(1,799)	16,635	28,660
Net movement in funds for the year		18,434	-	(1,799)	16,635	28,660
Total funds at 1 July 2022		37,897	-	25,512	63,409	34,748
Total funds at 30 June 2023		56,331	-	23,713	80,044	63,408

All recognised gains and losses are reflected through the Statement of Financial Activities, and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

FINAL STRAW FOUNDATION CIO


BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	5	9,582	10,647
Current assets			
Debtors	6	-	205
Cash at bank and savings	7	<u>77,944</u>	<u>53,578</u>
		77,944	53,783
Creditors: amounts falling due within one year	8	<u>(7,482)</u>	<u>(1,021)</u>
Net current assets		<u>70,462</u>	<u>52,762</u>
Net assets		<u>80,044</u>	<u>63,409</u>
Charity funds	10		
Restricted fund		56,331	37,897
Unrestricted funds		<u>23,713</u>	<u>25,512</u>
		<u>80,044</u>	<u>63,409</u>

The notes on pages 3 To 7 Form part of these accounts.

The accounts were approved by the board on 29 April 2024 and signed on behalf of the board by



Trustee

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice (FRS 102), Accounting by Charities issued in January 2019 .

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	10% reducing balance
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Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

2 Resources expended	2023 Restricted Funds	2023 Designated Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Costs of generating income					
Clean harbours partnership	1,254	-	-	1,254	-
Eco club costs	156	-	-	156	-
	<u>1,410</u>	<u>-</u>	<u>-</u>	<u>1,410</u>	<u>-</u>
3 Costs of providing public beach cleans, educational and community outreach programme					
Transport to beach cleans and other purchases	-	-	2,136	2,136	825
Purchases	-	-	13,657	13,657	2,976
Insurance	-	-	713	713	303
Miscellaneous	-	-	382	382	103
Wages, salaries and staff training	39,363	-	62,336	101,699	73,565
Bookkeeping and fundraising consultancy	-	-	6,729	6,729	2,086
Bank charges	-	-	444	444	-
Beach school	4,279	-	-	4,279	2,349
Staff training	-	-	1,281	1,281	2,087
Administration expenses	-	-	1,039	1,039	675
Pensions	-	-	1,585	1,585	273
Employers NIC	-	-	2,154	2,154	1,635
Subscriptions	-	-	360	360	246
Advertising	-	-	207	207	-
Trustees meeting costs	-	-	154	154	-
General admin - Software	-	-	3,284	3,284	1,530
Depreciation	-	-	1,065	1,065	1,183
	<u>43,642</u>	<u>-</u>	<u>97,526</u>	<u>141,168</u>	<u>91,163</u>
4 Governance costs					
Accountancy	-	-	1,068	1,068	850
	<u>-</u>	<u>-</u>	<u>1,068</u>	<u>1,068</u>	<u>850</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

3 Staff costs	2023 Restricted Funds £	2023 Designated Funds £	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Salaries and wages	<u>39,363</u>	<u>-</u>	<u>62,336</u>	<u>101,699</u>	<u>73,565</u>
	<u>39,363</u>	<u>-</u>	<u>62,336</u>	<u>101,699</u>	<u>73,565</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Admin staff	<u>4</u>	<u>2</u>

No employees received remuneration amounting to more than £60,000 in either year.

4 Net incoming resources	2023 Restricted Funds £	2023 Designated Funds £	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
This is stated after charging:					
Depreciation of owned fixed assets	<u>-</u>	<u>-</u>	<u>1,065</u>	<u>1,065</u>	<u>1,183</u>

5 Tangible fixed assets

	Plant and machinery £
Cost/valuation	
Cost or valuation	<u>13,144</u>
At end of year	<u>13,144</u>
Depreciation	
At beginning of year	2,497
Charge for the year	<u>1,065</u>
At end of year	<u>3,562</u>
Net book value	
At 30 June 2023	<u>9,582</u>
<i>At 30 June 2022</i>	<u>10,647</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

6 Debtors	2023	2022
	£	£
Trade debtors	-	205
7 Bank balances		
Current accounts	77,944	53,578
Savings accounts	-	-
Petty cash	-	-
	77,944	53,578
8 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,355	-
Other creditors	1,127	1,021
	7,482	1,021

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

9 Provisions for liabilities

10 Statement of funds	Brought Forward	Incoming Resources	Resources Expended	Transfers and/or revaluations	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	<u>25,512</u>	<u>96,795</u>	<u>(98,594)</u>	<u>-</u>	<u>23,713</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general funds as restated	<u>25,512</u>	<u>96,795</u>	<u>(98,594)</u>	<u>-</u>	<u>23,713</u>
Designated funds					
Sinking fund		-	-	-	-
Restricted funds					
Fish sculptures, staff costs and composting	<u>37,897</u>	<u>63,486</u>	<u>(45,052)</u>	<u>-</u>	<u>56,331</u>
	<u>37,897</u>	<u>63,486</u>	<u>(45,052)</u>	<u>-</u>	<u>56,331</u>
	<u>63,409</u>	<u>160,281</u>	<u>(143,646)</u>	<u>-</u>	<u>80,044</u>
Designated funds					
There are currently no designated funds.					

11 Analysis of net assets between funds	2023 Restricted Funds	2023 Designated Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Intangible assets	-	-	-	-	-
Current assets	56,331	-	21,613	77,944	53,783
Creditors due in one year	-	-	(7,482)	(7,482)	(1,021)
At end of year	<u>£69,475</u>	<u>-</u>	<u>10,569</u>	<u>80,044</u>	<u>63,409</u>

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

FINAL STRAW FOUNDATION CIO

I report on the accounts of the Charity for the year ended 30 June 2022, which are set out on pages 1 To 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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

In connection with my examination, no matter has come to my attention:

(1) which gives me 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 and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V J Rogers

Chartered Certified Accountant

AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET

Date: 29th April 2024