

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

TIDY BUTT

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1195392

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

TIDY BUTT
(Charitable Incorporated Organisation)

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TIDY BUTT
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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1195392
DATE OF REGISTRATION	4th August 2021
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	Natalie Lewis Creel Bethan Penn Michael Copeman
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 4th August 2021

OBJECTS

To promote and protect the physical and mental health of sufferers in Blaenau Gwent through the provision of peer and group support, education, practical advice and through the provision of recreational activities to reduce social isolation caused by mental health illness.

CORRESPONDENCE ADDRESS	18 Bournville Road Blaina Abertillery NP13 3ER
PRIMARY BANKERS	National Westminster Bank Plc 250 Bishopgate London EC2M 4AA
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Objectives and Activities

To promote and protect the physical and mental health of sufferers in Blaenau Gwent through the provision of, peer and group support, education, practical advice and through the provision of recreational activities to reduce social isolation caused by mental health illness.

Our charity's primary goal is to enhance mental health and wellbeing for individuals and groups within the community. Over the past year, we have conducted a variety of activities, projects, and services aimed at fulfilling this purpose. These include:

1. Wellbeing Activities for Schools: We provided tailored mental health and wellbeing sessions for schools, focusing on stress management, emotional regulation, and resilience building. These activities benefited both students and teachers, promoting a positive learning environment.
2. Wellbeing Programs for Businesses: Our corporate wellbeing programs helped businesses prioritize employee mental health. We offered workshops on managing workplace stress, improving communication, and creating a more supportive work culture. Feedback from participating businesses reflected improved staff morale and mental health awareness.
3. Mental Health Presentations: We delivered educational presentations to various community groups, schools, and organizations, aimed at raising awareness around mental health issues and reducing the stigma associated with seeking help.

These activities align directly with our charitable purposes by offering public benefit, improving mental health outcomes, and providing accessible, meaningful support to diverse populations. Each service was delivered in response to community needs and made a positive impact on the individuals and groups we engaged with.

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit when exercising their duties. In particular, the trustees have ensured that all of the charity's activities, projects, and services align with our charitable purposes and are accessible to the public. Our focus remains on delivering programs that promote mental health and wellbeing, ensuring that these benefits are available to all sections of the community regardless of their

The trustees regularly review the charity's activities to ensure that they continue to meet the public benefit requirement as outlined in the guidance provided by the Charity Commission.

Achievements and Performance

Over the past year, our charity has made significant strides in enhancing mental health and wellbeing within the community. The following are key achievements that highlight the difference our work has made to the lives of our beneficiaries and the wider community:

1. Improved Mental Health for Young People in Alternative Education Through our partnership with an alternative education provider, we worked with young people to improve their mental health and wellbeing by engaging them in nature-based activities. These included bushcraft sessions, mindfulness practices in nature, gorge walking, assault courses, and bushcraft cooking. These activities have helped participants develop resilience, emotional regulation, and a sense of accomplishment. Feedback from the young people shows an increase in self-confidence and improved emotional wellbeing, with many expressing a newfound connection to nature and a reduction in stress.
2. Workplace Wellbeing Our corporate wellbeing programs have been delivered to multiple businesses, impacting over 500 employees. Feedback from these businesses indicates a reduction in workplace stress, improved employee morale, and a shift toward a culture that prioritizes mental health. The increased productivity and reduced absenteeism are examples of the wider benefits to both the businesses and society as a whole.
3. Community-Wide Awareness of Mental Health (presentation) Our mental health and wellbeing presentations have reached over 1500 people across various schools, businesses, and local groups. These presentations have increased awareness of mental health issues and have inspired many attendees to seek further support through our community events and 1-to-1 counselling services. By reducing stigma and encouraging open conversations around mental health, we have empowered individuals to take proactive steps toward improving their wellbeing.

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Wider Benefits to Society

The charity's work not only impacts individual beneficiaries but also provides wider benefits to society. By promoting mental health and reducing stigma, we are contributing to a healthier, more resilient community. Our efforts have helped to reduce social isolation, increase awareness of mental health, and support a culture where mental wellbeing is prioritized. These outcomes have broader societal implications, including reducing the burden on healthcare services and fostering a more compassionate, connected society.

Financial Review

At the end of the financial period, the charity's financial position remains stable, allowing us to continue delivering our core services and supporting the community's mental health and wellbeing needs. The key financial highlights include:

1. **Income Generation** During the year, the charity generated income from a mix of sources, including grants and donations, and income from services such as workshops delivery, mental health talks and community events.
2. **Expenditure** Our primary expenditures were related to delivering wellbeing activities, counselling services, community events, and administrative costs. This includes costs for staffing, program delivery, venue hire, marketing, and the necessary resources to facilitate our services.
3. **Reserves** The charity maintains a policy of holding reserves sufficient to cover 3 months operational costs. At the end of the period, our reserves stood at £57,025.48. (£44,071 was paid in advance for 2023 activities from alternative education provider) which leaves reserves at £12,954 end of this period.
4. **Future Outlook** Looking ahead, the charity will continue to explore new funding opportunities, including expanding corporate partnerships and seeking additional grants. Our financial strategy aims to ensure long-term sustainability, allowing us to continue providing much-needed mental health services to the community.

Reserves Policy

The trustees have established a reserves policy to ensure the financial stability of the charity and to provide a safeguard against unforeseen financial challenges. Our reserves are held for the following reasons:

1. **Continuity of Services** The primary reason for holding reserves is to ensure the uninterrupted delivery of our mental health and wellbeing services, even in times of financial uncertainty. Having reserves allows us to continue providing support to beneficiaries during periods where there may be delays in income or unexpected costs arise.
2. **Protection Against Risk** Reserves act as a buffer against potential risks, such as unexpected drops in income, emergency repairs, or unforeseen expenses. By holding reserves, the charity is better equipped to manage financial shocks without compromising the quality of our programs.
3. **Investment in Growth** Our reserves also allow us to invest in the future development of the charity. This may include expanding our services, taking advantage of new opportunities, or responding to emerging community needs without relying solely on external funding.

Level of Reserves Held At the end of the financial period, the charity held reserves of £12,954, which equates to 3 months of operating costs. This level of reserves is in line with our policy. The trustees regularly review the reserves policy to ensure it remains appropriate for the charity's needs and that the level of reserves held is justified based on current and anticipated financial conditions.

Explanation of any Uncertainties about the Charity Continuing as a Going Concern

At present, there are no significant uncertainties that would raise doubt about the charity's ability to continue operating. The charity has a stable financial foundation, supported by a mix of income from grants, donations, and service fees, as well as sufficient reserves to cover any short-term financial challenges. The trustees continue to monitor the financial situation closely to ensure sustainability.

However, the charity is mindful of potential external factors, such as economic fluctuations or changes in grant availability, which could impact future income. The trustees are proactively seeking to diversify income streams and explore new funding opportunities to mitigate any potential risks.

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023**

Should any significant uncertainties arise, the trustees will take appropriate measures to protect the charity's financial health and ensure the continued delivery of its services.

Structure, Governance and Management

Trustee Selection Methods

1) Apart from the first charity trustees, every trustee must be appointed for a term of three by resolution passed at a properly convened meeting of a charity trustee. 2) In selecting individuals for appointment as charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document 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 of the incoming resources and application of resources, including the income and expenditure of the charity for that period. 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 Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They 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.

Dec 4, 2024

Approved by the Trustees on


Natalie Creel (Dec 4, 2024 13:26 GMT)

Signed on their behalf by Trustee

Printed Name: **Natalie Lewis-Creel**

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	9,977	-	9,977	11,151
Charitable Activities	3b	135,733	-	135,733	14,000
Investment Income	3c	-	-	-	-
Other Incoming Resources	3d	-	-	-	452
TOTAL INCOMING RESOURCES		145,710	-	145,710	25,603
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	80,492	-	80,492	12,741
Governance Costs	4b	960	-	960	750
TOTAL RESOURCES EXPENDED		81,452	-	81,452	13,491
NET INCOMING (OUTGOING) RESOURCES		64,258	-	64,258	12,112
Funds Brought Forward		12,112	-	12,112	-
TOTAL FUNDS CARRIED FORWARD		76,370	-	76,370	12,112

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

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**BALANCE SHEET
AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	20,305	-	20,305	-
Cash at Bank and in Hand	7	57,025	-	57,025	12,862
Total Current Assets		77,330	-	77,330	12,862
Creditors: Amounts falling due within one year	9	960	-	960	750
NET CURRENT ASSETS		76,370	-	76,370	12,112
TOTAL ASSETS less current liabilities		76,370	-	76,370	12,112
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		76,370	-	76,370	12,112
Funds of the Charity					
General Funds		76,370	-	76,370	12,112
Restricted Funds	5	-	-	-	-
Total Funds		76,370	-	76,370	12,112

Dec 4, 2024

Approved by the Trustees on

Signed on their behalf by Trustee Natalie Creel
Natalie Creel (Dec 4, 2024 13:26 GMT)

Printed Name: Natalie Lewis-Creel

TIDY BUTT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable. Perishable and non perishable food items donated to the Charity for onward distribution to beneficiaries are not valued in the Statement of Financial Activity.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st March 2022 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Gifts & Donations	1,127	-	1,127	1,206
Grants Received	8,850	-	8,850	9,945
	9,977	-	9,977	11,151
b) Charitable Activities				
Wellbeing Activities & Events	135,733	-	135,733	14,000
	135,733	-	135,733	14,000
c) Investment Income				
Interest	-	-	-	-
	-	-	-	-
d) Other Incoming Resources				
Sundry Income	-	-	-	452
	-	-	-	452

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities					
Advertising & Publicity		175	-	175	26
Consultancy Fees		12,622	-	12,622	-
Equipment Costs		898	-	898	466
Gifts & Donations		240	-	240	-
Licenses & Subscriptions		60	-	60	-
Meeting Costs		-	-	-	404
Merchandise Costs		-	-	-	300
Printing, Postage & Stationery		1,333	-	1,333	-
Staff Costs	12	44,242	-	44,242	11,450
Sundry Expenses		65	-	65	-
Training Costs		1,485	-	1,485	-
Travel & Subsistence		11,471	-	11,471	70
Venue Hire		3,550	-	3,550	-
Website Costs		1,600	-	1,600	25
Wellbeing Activities & Events		2,750	-	2,750	-
		80,492	-	80,492	12,741
b) Governance Costs					
Independent Examiners Fees	9	960	-	960	750
		960	-	960	750

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

The CIO held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	57,025	-	57,025	12,862
	57,025	-	57,025	12,862

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Sundry Debtors	20,305	-	20,305	-
	20,305	-	20,305	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	960	-	960	750
	960	-	960	750

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	76,370	-	76,370	12,112
Long Term Liabilities	-	-	-	-
	76,370	-	76,370	12,112

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	44,242	11,450
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>44,242</u>	<u>11,450</u>

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	3	2

The Charity employed staff on a Self-Employed Basis during the financial period and is therefore not liable for their National Insurance and Pension Costs. No employees received emoluments in excess of £60,000.

13. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Mr Matthew Creel (Spouse of Trustee Natalie Lewis Creel) received £19,286 (2021/22:£4,800) in Staff Costs in his capacity as Project Lead in furthering the Charity's objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Tidy Butt on the accounts for the year ended 31st March 2023 set out on pages 7 to 14.

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 Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

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Arundel
West Sussex
BN18 9AJ



Date: 6th December 2024