

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**



**BLACKDOG OUTDOORS**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1195857**

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

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

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**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1195857
<b>DATE OF REGISTRATION</b>	21st September 2021
<b>START OF FINANCIAL YEAR</b>	1st January 2024
<b>END OF FINANCIAL YEAR</b>	31st December 2024
<b>TRUSTEES AT 31ST DECEMBER 2024</b>	Nicole Cannon Richard Bailey Lynn Robinson Scott Robertson Adam Thistlewaite Andrew Higson
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 21st September 2021

**OBJECTS**

The provision of facilities for and the organising of open-air recreation activities such as climbing, walking, paddle sports, biking and the outdoors in general throughout the UK with the object of improving health (particularly mental health), and in the interest of social welfare. Advancing the education of the public in subjects relating to the health benefits (particularly mental health) of outdoors recreation pursuits.

<b>CORRESPONDENCE ADDRESS</b>	24 Broadgate Almondbury Huddersfield HD5 8HW
<b>PRIMARY BANKERS</b>	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Structure, Governance, and Management**

The charity was registered as a CIO Foundation on 21st September 2021 and is managed by 6 appointed trustees.

**Method of Recruitment and Appointment of Trustees**

Trustee must be appointed by a resolution passed at a special meeting of the charity trustees.

**Objectives and Activities**

**The Charity's Objects**

The provision of facilities for and the organising of open-air recreational activities such as climbing, walking, paddle sports, biking and the outdoors in general throughout the UK with the object of improving health (particularly mental health), and in the interests of social welfare.

Advancing the education of the public in the subjects relating to the health benefits (particularly mental health) of outdoor recreational pursuits.

**The Charity's Main Activities**

Blackdog Outdoors is a charity that supports and promotes a re-connection with nature to improve mental health and wellbeing. We achieve this through organised events that we plan and run and are free to attend by those affected by poor mental health. Our events are free to attend (apart from navigation and mountain skills courses), are led by qualified outdoor professionals, and supported by Mental Health First Aid trained volunteers, to create a safe and supportive environment.

**Public Benefit Statement**

Blackdog Outdoors is committed to the mental health and wellbeing of people through a reconnection with nature.

Our events, delivered by qualified outdoor professionals and supported by Mental Health First Aid trained volunteers, allow the attendees to engage in outdoor recreation with confidence, in turn meeting like-minded people, and learning how to access the outdoors responsibly.

**Achievements and Performance**

Our reporting period commenced on 1st January 2024, and we were able to engage with 1,156 attendees across 125 events, an average of 9 attendees per event.

The 125 events delivered in our 2024 reporting period can be summarised as:

- 82 x walking events
- 4 x climbing events
- 24 x paddling events
- 12 x bouldering sessions
- 1 x mountain skills courses (Mountain Training accredited)
- 1 x ghyll scrambling event

Of the 125 events, 87% were delivered in England, 6% in Scotland, and 7% in Wales.

Blackdog Outdoors gained funding from various sources, which was used to deliver events to support various service user groups. These groups include:

- Space4Autism – supporting people living with autism.
- Leicestershire NHS Trust – supporting service users of the early intervention psychosis team.
- Sheffield NHS Trust – supporting service users of the early intervention psychosis team.
- LGBT Foundation, Manchester – supporting adults in a recovery programme.
- SWY NHS Trust – supporting service users of the early intervention psychosis team.
- Carrington Coffee – community based wellbeing Initiative.
- Outdoor Partnership – supporting residents of Copeland & Allerdale.

**BLACKDOG OUTDOORS**  
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**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Charity received the following recognition for its work during the reporting period:

Recipient	Awarding Body	Award	Outcome
Blackdog Outdoors	SWY NHS Trust	Excellence Awards	Runner-up

The charity expects to deliver at least the following core activities in the 2025 reporting period:

- Walking events
- Climbing events
- Paddling events
- Bouldering sessions
- Ghyll Scrambling events

In addition, we will be providing further events to support service user groups that include:

- LGBT Foundation, Manchester – supporting adults in a recovery programme.
- SW Yorkshire NHS Trust – supporting service users of the early intervention psychosis team in Kirklees and Calderdale
- Leicestershire NHS Trust – supporting service users of the early intervention psychosis team.
- Sheffield NHS Trust – supporting service users of the early intervention psychosis team.
- College of Paramedics – providing respite for trainee and qualified paramedics.
- Space4Autism – supporting adults with autism.
- Carrington Coffee – community based wellbeing Initiative.

**Financial Review**

The income for the year was £35,179, of which £10,000 was restricted funding from Sport England to deliver community-focused walking events.

The trustees have assessed the charity's ability to continue for at least 12 months from the date that the accounts were approved. There is no concern regarding the charity's ability to continue operating.

Our opening balance on 1st January 2024 was £40,416. The net income for the year was £35,179, of which £10,000 was restricted funding from Sport England to deliver community-focused walking events.

Our outgoings up to our year-end date of 31st December 2024 totalled £41,556, which leaves £34,139 to take into 2025.

**Reserves Policy**

The charity has no reserves but has a healthy bank balance, and sufficient funding to cover our activities during the next financial year. The trustees are, however, currently working to formalise a reserves policy to ensure sustainability for future years.

**Going Concern**

The trustees are satisfied that there are no concerns or uncertainties about the charity's ability to continue delivering its activities.

**Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Trustee Remuneration and Benefits**

No trustees received remuneration or benefits during the reporting period.

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 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.

Approved by the Trustees on ..... 4/6/2025 .....

Signed on their behalf by Trustee .....  .....

Printed Name: ANDREW NICOLSON

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	<b>3a</b>	24,147	10,000	34,147	39,851
Activities for Generating Funds	<b>3b</b>	1,032	-	1,032	3,233
<b>TOTAL INCOMING RESOURCES</b>		<b>25,179</b>	<b>10,000</b>	<b>35,179</b>	<b>43,085</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	<b>4a</b>	40,596	-	40,596	40,772
Governance Costs	<b>4b</b>	960	-	960	900
<b>TOTAL RESOURCES EXPENDED</b>		<b>41,556</b>	<b>-</b>	<b>41,556</b>	<b>41,672</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(16,377)</b>	<b>10,000</b>	<b>(6,377)</b>	<b>1,413</b>
Funds Brought Forward		37,516	3,000	40,516	39,103
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>

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

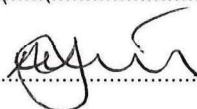
The notes on pages 9 to 14 form part of these financial statements.

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	22,099	13,000	35,099	41,416
<b>Total Current Assets</b>		<b>22,099</b>	<b>13,000</b>	<b>35,099</b>	<b>41,416</b>
<b>Creditors: Amounts falling due within one year</b>	9	960	-	960	900
<b>NET CURRENT ASSETS</b>		<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>
<b>Funds of the Charity</b>					
General Funds		21,139	-	21,139	37,516
Restricted Funds	5	-	13,000	13,000	3,000
<b>Total Funds</b>		<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>

Approved by the Trustees on 4/6/2025

Signed on their behalf by Trustee 

Printed Name: ANDREW HINSON

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**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 has 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.

**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 DECEMBER 2024**

**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 year.

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

31st December 2024 : None

31st December 2023 : None

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. INCOMING RESOURCES**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>a) Donations, Grants &amp; Legacies</b>					
Gifts & Donations		6,107	-	6,107	36,211
Grants Received	5	18,040	10,000	28,040	3,640
		<b>24,147</b>	<b>10,000</b>	<b>34,147</b>	<b>39,851</b>

**b) Activities for Generating Funds**

Professional Services		1,032	-	1,032	3,233
		<b>1,032</b>	<b>-</b>	<b>1,032</b>	<b>3,233</b>

**4. RESOURCES EXPENDED**

		Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>a) Cost of Charitable Activities</b>					
Advertising & Publicity		5,518	-	5,518	6,884
Bank Charges		-	-	-	14
Insurance Costs		2,631	-	2,631	1,126
License & Subscriptions		802	-	802	1,076
Office Costs		10	-	10	47
Service Provision - Community Support		12,778	-	12,778	11,791
Service Provision - Introductory Events		7,477	-	7,477	10,447
Service Provision - Professional Services		875	-	875	3,460
Staff Costs	12	4,174	-	4,174	4,495
Sundry Expenses		-	-	-	323
Training Costs		957	-	957	706
Website Costs		5,373	-	5,373	403
		<b>40,596</b>	<b>-</b>	<b>40,596</b>	<b>40,772</b>

**b) Governance Costs**

Independent Examiners Fees	9	960	-	960	900
		<b>960</b>	<b>-</b>	<b>960</b>	<b>900</b>

**BLACKDOG OUTDOORS**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-24 £</b>	Income £	Expenditure £	Transfers £	<b>Balance 31-Dec-24 £</b>
Calderdale Community Foundation	3,000	-	-	-	3,000
Sports England	-	10,000	-	-	10,000
	<b>3,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,000</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-23 £</b>	Income £	Expenditure £	Transfers £	<b>Balance 31-Dec-23 £</b>
Calderdale Community Foundation	-	3,000	-	-	3,000
	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>

The Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

**BLACKDOG OUTDOORS**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**6. INVESTMENTS**

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

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Dec-24 £</b>	<b>TOTAL 31-Dec-23 £</b>
Cash at Bank & in Hand	22,099	13,000	35,099	41,416
	<b>22,099</b>	<b>13,000</b>	<b>35,099</b>	<b>41,416</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Dec-24 £</b>	<b>TOTAL 31-Dec-23 £</b>
Sundry Debtors	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Dec-24 £</b>	<b>TOTAL 31-Dec-23 £</b>
Independent Examiners Fees	960	-	960	900
	<b>960</b>	<b>-</b>	<b>960</b>	<b>900</b>

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

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

**11. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 31-Dec-24 £</b>	<b>TOTAL 31-Dec-23 £</b>
Fixed Asset Investments	-	-	-	-
Net Current Assets	21,139	13,000	34,139	40,516
Long Term Liabilities	-	-	-	-
	<b>21,139</b>	<b>13,000</b>	<b>34,139</b>	<b>40,516</b>

**BLACKDOG OUTDOORS**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2024</b>	<b>TOTAL 2023</b>
	£	£
Gross Wages, Salaries & Fees	4,174	4,495
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><b>4,174</b></u>	<u><b>4,495</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2024</b>	<b>TOTAL 2023</b>
Charitable Activities	1	1

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 (2023:None).

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2023:None).

**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.

**BLACKDOG OUTDOORS**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Blackdog Outdoors on the accounts for the year ended 31st December 2024 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.

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



Date: 11th June 2025