

DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Godber, County Chair
B Booth
C Root
S Marden
B Pickering
E Benfield
C Mitchell, County Lead Volunteer
B Howard
R Hill (Appointed 27 September 2024)

Charity number

301214

Principal address

Buddens Scout Centre
Puddletown Road
Wareham
BH20 7NU

Accountants

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102)" as amended for accounting periods commencing from 1 January 2016.

Objectives and activities

The purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society and providing them with skills for life.

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens, and as members of their local, national, and international communities.

We arrange a program of camps, sports and other activities at which all young people in the County are encouraged to participate, as well as providing training for all adult leaders.

Each week we provide over 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future including teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We're part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

The focus through the year has been driven by major strategic change from The Scout Association and their Transformation Project. This has seen the introduction of a new membership system with significant effort going into ensuring that membership data was correct before migration. The roles and organisational structures of Scouting were redrawn as part of the Transformation and governance was improved to more closely align with the Charity Commission's views. This project took up a great deal of time from County volunteers, working with our District and Group volunteers to ensure that the changes were understood, prepared for, and implemented successfully.

Alongside the Transformation Project, a great deal of work has gone into ensuring that safety and safeguarding remain well understood and ingrained into everything we do, with a programme of work emerging from the Prevention of Future Deaths report following the tragic loss of a young person on a Scout hike back in 2018. A lot of work has also gone into assessing and documenting the safety of sites and buildings used by Scouts in the County.

Reflecting the experience in schools throughout UK, many leaders are finding themselves dealing with social, emotional, and mental health issues amongst our young people and their families. Senior volunteers within the County are increasingly spending time working on the wellbeing of both the youngsters, and the leaders that work hard to support the youngsters.

Despite this changing landscape, more than 2000 volunteers continued to deliver Scouting to just under 6400 young people across the County throughout the year, numbers that continue to show a steady improvement. County is increasingly playing a guidance and assistance role to our Districts and Groups, rather than engaging in everyday Scouting itself, though a few smaller camps were held across the year.

Usage of our camp and activity centre at Buddens continued to grow, with the revenue going towards our reserves, and contributing to continued development of the infrastructure.

Reserves policy

Reserves and investment policy

The County policy on reserves is to hold sufficient resources to meet three potential demands:

1. In case of a shortfall of income and fundraising against the cost of the County's charitable activities, a figure of £50,000 representing almost one full year's budgeted subscription income. This figure to be adjusted annually to reflect current budgetary position. This element should be held in cash or on short call (1-3 months).
2. To meet the possible demand for repayment of capital under the operating agreement with Rockley Watersports for our Buddens campsite, a figure of £162,500, being the amount outstanding at the end of the previous financial year; additional investment this year in future-proofing the very long driveway at Buddens has increased the amount that might be set aside, but given a regular quarterly pay down this amount remains adequate. This figure will be adjusted annually to take account of repayments made, and any additional capital items purchased. This element may be held in investments on medium call (6-12 months)
3. To float planned large scale events, a figure of £25,000 to be held on short call.

This total of £237,500 is well within the resources held by County at the present time.

The organisation's policy on investment is to take only low-risk positions with reputable and respected banks and fund holders. Funds are currently held in either a current account with no interest payable, or a 95 day interest-bearing savings account. An amount of £16,710 remains locked in a dormant Barclays account with efforts ongoing to release this and transfer it away from Barclays.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

B Booth

J Orchard (Resigned 27 September 2024)

C Root

S Marden

B Pickering

E Benfield

C Mitchell, County Lead Volunteer

K Hewitt, County Treasurer (Resigned 27 September 2024)

B Howard

R Hill (Appointed 27 September 2024)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Trustee Board, the members of which are the Charity Trustees of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Board consists of Chair and Treasurer together with the Ex Officio, Elected and when appropriate Co-opted Members.

Members of the Trustee Board must complete 'Essential Information for Executive Committee', GDPR, Safety, Safeguarding and Trustee Introduction training within the first 5 months of joining the Board.

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

Risk and Internal Controls

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

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

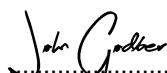
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 trust deed. 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.

This report was approved by the Trustees, on **17/09/2025** and signed on their behalf by:



J Godber, County Chair

Trustee

22 Sep 2025

Dated:



C Mitchell, County Lead Volunteer

Trustee

22 Sep 2025

Dated:

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated:

DORSET COUNTY SCOUT COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>						
Donations and legacies	4	52,904	-	-	52,904	58,620
Charitable activities	3	136,426	-	-	136,426	256,485
Investments	5	8,354	-	2,793	11,147	757
Total income and endowments		197,684	-	2,793	200,477	315,862
<u>Expenditure on:</u>						
Charitable activities	6	58,037	7,870	-	65,907	299,249
Material other expenditure		-	-	2,793	2,793	-
Governance	9	2,818	-	-	2,818	3,191
Total resources expended		60,855	7,870	2,793	71,518	302,440
Net incoming/(outgoing) resources before transfers		136,829	(7,870)	-	128,959	13,422
Gross transfers between funds		-	-	(10,050)	(10,050)	-
Net movement in funds		136,829	(7,870)	(10,050)	118,909	13,422
Fund balances at 1 April 2024		971,664	20,458	129,818	1,121,940	1,108,518
Fund balances at 31 March 2025		1,108,493	12,588	119,768	1,240,849	1,121,940

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		660,403		677,814
Current assets					
Debtors	12	7,005		9,476	
Cash at bank and in hand		578,639		469,257	
		585,644		478,733	
Creditors: amounts falling due within one year	13	(5,198)		(34,607)	
Net current assets			580,446		444,126
Total assets less current liabilities			1,240,849		1,121,940
Capital funds					
Endowment funds - general			119,768		129,818
Income funds					
Restricted funds	16		12,588		20,458
<u>Unrestricted funds</u>					
Designated funds	14	915,314		915,314	
General unrestricted funds		193,179		56,350	
			1,108,493		971,664
			1,240,849		1,121,940

17 Sep 2025

The financial statements were approved by the Trustees on



J Godber, County Chair
Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

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

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings

Freehold land not depreciated, static camp depreciated at 20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****3 Charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from charitable activities	136,426	256,485

4 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	52,904	-	52,904	58,620

5 Investments

	Unrestricted funds 2025 £	Endowment funds general 2025 £	Total 2025 £	Total 2024 £
Investment income	-	2,793	2,793	757
Interest receivable	8,354	-	8,354	-
	8,354	2,793	11,147	757
For the year ended 31 March 2024	-	757		757

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**6 Charitable activities**

	Activities 2025 £	Activities 2024 £
Depreciation and impairment	17,411	17,411
Charitable expenditure	48,496	281,838
	<u>65,907</u>	<u>299,249</u>
Analysis by fund		
Unrestricted funds	58,037	293,083
Restricted funds	7,870	6,166
	<u>65,907</u>	<u>299,249</u>

7 Trustees

During the year, there were no retirement benefits accruing to employees who were also a trustee (2023 - nil) in respect of defined contribution pension schemes.

8 Employees

There were no employees whose annual remuneration was £60,000 or more.

9 Governance costs

	Unrestricted funds 2025 £	Total 2024 £
Independent examination fee	2,818	2,736
Governance expenses	-	455
	<u>2,818</u>	<u>3,191</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**11 Tangible fixed assets****Freehold land
and buildings
£****Cost**

At 1 April 2024

772,035

At 31 March 2025

772,035

Depreciation and impairment

At 1 April 2024

94,221

Depreciation charged in the year

17,411

At 31 March 2025

111,632

Carrying amount

At 31 March 2025

660,403

At 31 March 2024

677,814

12 Debtors**2025****2024****Amounts falling due within one year:****£****£**

Other debtors

1,840

627

Prepayments and accrued income

5,165

8,849

7,005

9,476

13 Creditors: amounts falling due within one year**2025****2024****£****£**

Deferred income

2,380

31,746

Accruals

2,818

2,861

5,198

34,607

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****14 Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2024	Income	Expenditure	Transfers in / out	Balance at 31 March 2025
	£	£	£	£	£
Buddens Camping & Activity Centre	677,814	-	(17,411)	-	660,403
Reserves Fund	237,500	-	-	-	237,500
	<u>915,314</u>	<u>-</u>	<u>(17,411)</u>	<u>-</u>	<u>897,903</u>

15 Endowment funds

	Movement in funds				
	Balance at 1 April 2024	Income	Expenditure	Transfers in/ out	Gains and losses 31 March 2025
	£	£	£	£	£
Colonel Pass fund	104,193	2,793	(2,793)	8,550	-
Antony Sanctuary fund	25,625	-	(10,050)	(8,550)	-
	<u>129,818</u>	<u>(10,050)</u>	<u>7,257</u>	<u>-</u>	<u>-</u>
	<u>129,818</u>	<u>-</u>	<u>(10,050)</u>	<u>-</u>	<u>-</u>

The endowment funds are made up of the Colonel Pass fund a Permanent Endowment fund and the Anthony Sanctuary fund an Expendable Endowment fund. It was agreed with the Sanctuary trustees that the funds should be used for future capital improvements.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2024	Income	Expenditure	Transfers in/ out	Balance at 31 March 2025
	£	£	£	£	£
Regional Fund	8,758	-	(6,520)	-	2,238
Gregory Fund	11,700	-	(1,350)	-	10,350
	<u>20,458</u>	<u>-</u>	<u>(7,870)</u>	<u>-</u>	<u>12,588</u>

Included within restricted funds is the total of £2,238 (2024 - £8,758) which is held by the Dorset County Scout Council on behalf of the South West Region.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****17 Analysis of net assets between funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	660,403	-	-	660,403	677,814
Current assets/(liabilities)	449,325	12,588	119,768	581,681	444,126
	<u>1,109,728</u>	<u>12,588</u>	<u>119,768</u>	<u>1,242,084</u>	<u>1,121,940</u>

18 Related party transactions**Transactions with related parties**

During the year, no Trustee received any remuneration (2024 - nil)

During the year, no Trustee received any benefits in kind (2024 - nil)

During the year, expenses of £852 were reimbursed to Trustees (2024 - £629)

Dorset County Scout Council
Buddens Scout Centre
Puddletown Road
Wareham
BH20 7NU

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

22 September 2025

Dear Sirs,

This representation letter is provided in connection with your Independent Examination of the financial statements of the charity for the period ended 31 March 2025.

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

General

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period ended 31 March 2025.

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

5. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. Where applicable, we confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. We confirm that you are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out in the financial statements are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements (where applicable).
13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. There have been no deficiencies in internal control of which we are aware.
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

17. We confirm that, in your opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. We acknowledge our legal responsibilities regarding disclosure of information to you as Independent Examiners and confirm that:
- so far as each trustee is aware, there is no relevant information of which we are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that we are aware of that information.

Yours faithfully



.....
Trustee

22 Sep 2025
Date