



BIRMINGHAM
BUDDHIST
CENTRE

ANNUAL REPORT AND ACCOUNTS 2024/5

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The Trustees present their report and independently examined financial statements for the year ended 31 May 2025. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities Acts.

REFERENCE AND ADMINISTRATIVE DETAIL

All information given was correct at 31 May 2025.

Charity Name: Birmingham Buddhist Centre

Registered Charity Number: 516568

Address: Birmingham Buddhist Centre, 11 Park Road, Moseley, Birmingham B13 8AB

Trustees of the charity:

Maitrisara (Philippa Bobbett) Chair

Shuddhakirti (Neal Greenwood), Treasurer

Pasannamati (Pasannamati Frances Neal), Secretary

Singhamati (Singhamati Hannah) resigned 18 July 2025

Dharmashura (Alan Sabatini)

Prajnabandhu (Clive Simpson)

Dharmashalin (William Sullivan)

Shantisthana (John Bristow) appointed 27th June 2025

Shantiprabha (Adrian Macro) appointed 27 June 2025

Bankers:

The Charity has a current account with:

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

The charity also has a savings account with:

Skipton Building Society, The Bailey, Skipton, North Yorkshire, BD23 1DN

Hinckley and Rugby Building Society, Upper Bond Street, Hinckley, Leicestershire, LE10 1NZ

Dudley Building Society, 7 Harbour Buildings | The Waterfront | Brierley Hill | DY5 1LN

Saffron Building Society, Saffron House, 1a Market Street, Saffron Walden, Essex CB10 1HX.

Independent Examiner: Satyapara (Annemie Philips), ACCA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A council of trustees is responsible for overseeing the affairs of the charity and setting the direction for its development. The constitution specifies that there should be no fewer than five and not more than ten members of the council. The council meets approximately four to six times per year. The Trustees delegate the day-to-day running of the charity to the members of the Centre team.

Recruitment and appointment of trustees

The trustees are elected each year at the Annual General Meeting by the members of the charity.

Other trustees may be co-opted by the Council during the year.

New trustees are invited through discussion between existing trustees, to ensure that they are in harmony with the aims of the charity. In practice this means that trustees are selected from the pool of ordained Buddhists within Birmingham. Prior to their appointment, the new trustee's eligibility will be checked according to the guidance of the Charity Commission and they will be asked to complete a declaration confirming that they are not disqualified from acting as a charity trustee.

The trustees are aware of the Charity Commission's guidance on public benefit.

Induction and training of trustees

On their appointment, the new trustee is given a copy of the constitution, the latest annual accounts and copies of the policies agreed previously by the trustees. An induction by the Chair of the trustees is also available. The new trustee is also provided with the Charity Commission guidance: The Essential Trustee - What you need to know and what you need to do.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Principal purpose of the charity

The principal object of the charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the council's discretion), and maintaining close links with the Triratna Buddhist Order.

The charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

Main activities, undertaken to further the purpose and for public benefit, and our achievements

All our events are run on a donation basis except for residential retreats.

Running public courses

We ran 14 six-week introductory courses. 312 people completed most of the sessions learning basic meditation techniques and some core Buddhist principles.

After the introductory courses, people are invited to a series of six-week "Going Deeper" courses at a more in-depth level and 7 courses were run during the year. They are increasingly well attended, 21 people on average completing most of each course. And from the beginning of 2025, this has increased to an average of 29.

Again, at a more in-depth level, we held 48 Dharma Night events, exploring 7 different themes, and 14 extra one-off events.

We ran 17 additional events, including a book launch and training called 'First aid kit for the mind' led by Vimalasara, 6 festival days and a very successful study day retreat for all levels of experience led by Dhivan and Sagaraghosa.

We also hold a weekly lunchtime meditation class, an online Dharma class and monthly groups for people of colour, and groups for young people under 30.

Celebrating the Centre's history

For decades the Birmingham Buddhist Centre has been a place of refuge, learning, and community. The Centre as we know it today grew from a small gathering of individuals seeking a deeper

understanding of Buddhism into a thriving inspirational venue for meditation, spiritual practice, and personal transformation.

This year Alex, with some help from the Centre Team, created an exhibition that traces the Centre's evolution through archival photographs, personal testimonies, and historical documents. This gives us the opportunity to look backwards with a lens of gratitude for the people whose actions still impact the world today.

Artwork

Lotus Petals of Purity: Towards the end of December 2024, the corridor as you enter the Birmingham Buddhist Centre gained a colourful lotus mural, symbolically welcoming everyone into the building. Alice was inspired by the lines in the dedication ceremony: 'around this mandala, this sacred spot, may the lotus petals of purity open'.

Fundraising and renovation

The fabric of our beloved building is starting to fall apart in numerous ways so, at the start of 2025 we launched Polishing the Jewel: an ambitious fundraising and building project to repair, renovate and renew our beautiful Centre. We want to create a space fit for purpose, inclusive and safe for our current and future sangha.

From the first few months of the appeal, with a launch event, selling merchandise, a very successful auction (beautifully organised by Roz) and the generosity of the sangha, we are up to a total of £99,342. A number of surveys have been conducted on the Centre to get a really accurate sense of the needs and priorities, with health and safety being top of the list. Work has already started with fire safety being brought up to the latest standards. We couldn't have got this far without the support of donations, and our fundraising core team: Maitrisara, Alice, Cynthia and Roz. We'd also like to thank those who helped on the phone appeal, Pete, Jess, Shuddhakirti and Karen for all her invaluable professional help and advice regarding the building side of things.

Residential events

Retreats are a great way to go deeper in practice, spend more time meditating and exploring teachings. Having multiple days together also creates conditions for connections to evolve across the sangha with more time to go for walks, chat and share meals together.

This year 120 people attended our retreats in total. There were 5 weekend retreats covering topics such as: the Four Noble Truths, transforming fear into freedom, the wisdom of the elements, and a weekend exploring how practice can be a force for good in the world. 'Mandala of Awakening' was a week-long retreat in July 2024 which we spent looking at the system of practice, involving the themes of integration, positive emotion, spiritual death or insight, spiritual rebirth and receptivity.

Difference made

Almost all of our events are open to anyone providing they have learned to meditate on one of our introductory courses and the introductory courses are open to anyone. The Centre hosts many other events as a consequence of our letting rooms when we don't need the spaces ourselves. This means that many hundreds of people pass through the Centre which is open seven days per week.

We like to collect feedback verbally in informal ways. Rather than attending an educational course that is often rated online on paper, we want to create the atmosphere that people are coming into contact with a living spiritual community and therefore we avoid structured administrative formats of data collection on the whole.

We do this by:

- Saying goodbye to people at the door and asking how they have found the session they have attended.
- Having group verbal go rounds at the end of events and courses.
- Noticing what evaluative comments people offer in Whatsapp chat groups and social media.

As a result of attending the Centre, people report a range of benefits such as:

Reduction of isolation through meeting others with similar interests

Better ways of improving mental wellbeing

Inspiration for living in a more meaningful way

Greater clarity on ethical decisions

Greater connection with a sense of meaning, purpose and their own values

And many other benefits.

Facilities at the Buddhist Centre

Our building in South Birmingham is a peaceful space with numerous rooms and a well-tended large garden. When we are not using the rooms ourselves, we let them out for a wide range of wellbeing activities including art therapies, sound baths, yoga and counselling.

Carers wellbeing

Commissioned by Forward Carers, we provided day breaks and weekly bodywork sessions in both tai chi and yoga, as well as a mental-wellbeing group work for unpaid carers (of any faith and none). In 2024 and 2025 we were able to offer overnight and weekend breaks to carers. This year we experimented with day events at the Buddhist Centre (rather than going off-site) and we could use the budget differently, enabling us to provide massage therapy as well.

Providing for needs of Buddhists in Birmingham

During the year, 4 people became mitras, a step people take when they want to express publicly that they are following the Buddhist teachings and practising the ethical principles of Buddhism within the context of Triratna, the Buddhist tradition to which we belong.

4 people asked for ordination within the Triratna Buddhist Community during the year.

Several events took place to support the ordination training of the 43 mitras who are training for ordination within our community. And we continued the training project for people who have asked for ordination to learn to teach at public classes. Members of the group began to teach in classes in small teams to develop their skills and get feedback on their progress.

We were delighted to welcome two new order members: Adityadasa, who was ordained in September 2024, and Akashanaga, who was ordained in May 2025.

"I asked for ordination as a way of honouring the kindness that has been shown to me, and as a way of giving back for the many conditions that allow me to live a rich and full Dharma life with others. Since ordination that flow of kindness and care has only deepened. I am profoundly touched by the support I continue to receive.

At the heart of our tradition is Going for Refuge. The Dharma life is not just a set of ideas or concepts, it is a living and dynamic process, expressed in the choices we make and the way we live.

Time and again I witness the generosity, friendship and commitment that seem woven into the very fabric of the building. I feel ever so proud to live that out here in Birmingham, at the Birmingham Buddhist Centre.”

Adityadasa

There are also three residential communities and six flats that the Buddhist Centre rents to members of our local sangha, creating a space for collective practice and Buddhist neighbourly contact.

Volunteers

The Centre Team is supported by dozens of volunteers who help in many wide-ranging ways.

In January 2025 we temporarily welcomed a dear friend to Birmingham - Saraha, who generously helped us lead an introductory course, a Dharma Night series, a weekend retreat and a men's study group across a six-week time frame.

Significant changes to the Centre Team started in spring of 2025. While our centre manager went off for 3 months to get ordained, and to help us prepare for more staff changes later in the year, we recruited some new help: Alex as a paid team member and Karen and Rush as volunteers at the Centre.

“As a volunteer, I have discovered the real pleasure in helping people with their enquiries and their use of the rooms here at the Buddhist Centre. I'm enjoying not being 'in charge', but just going with what is needed. It's a wonderful privilege to see the Dharma in action in the workplace and to witness the precepts come to life in the work of the team”

Karen

Supporting other charities

We collected food donations for the local food bank and clothes for the homeless charity in Birmingham SIFAFireside - where some of the members of our community also volunteer.

We also donated to the Triratna European Chairs' Assembly which organises support and networking with other similar charities.

Finally:

The trustees wish to thank the talented and committed Centre Team for all their work over the year.

FINANCIAL REVIEW

For practical purposes our finances fall into three categories: Buddhist Centre, Residential Properties and Carers Wellbeing Project. Each made an important contribution to the combined presentation of our Annual Accounts which give an overall picture of the charity's financial position - a surplus of £60,580 for the year, which is a lot more than the previous year as it includes donations for renovations, an incredibly generous response from the members of our community.

For the Buddhist Centre itself, with income down 2% against budget and expenditure 1% over budget, we see the reflection of staff changes as we overlapped staff to cover for absence and enable training and handover. However, we see this as a sensible investment in the sustainability of the team and the effectiveness of the handover process.

Income and expenditure from residential properties were both around 1% above their budgeted figures, resulting in a modest surplus which we applied to the property refurbishment and loan repayment reserve.

Our long-established Carers Wellbeing Project continued to cover its costs and make a helpful contribution to the charity's overheads.

ACCOUNTING AND REPORTING BY CHARITIES

Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- * select suitable accounting policies and apply them consistently;
- * 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.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. 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, as well as exercising proper financial control.

Risk Management

The trustees have a duty to identify the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the negative consequences of those risks.

The trustees continue to consider risks, their likely impact, an estimation of the likelihood of each risk, measures that have been taken to avoid exposure to the risk, and those responsible for doing this. These risks are reviewed on a regular basis.

Insurances are in place and regularly reviewed to ensure they meet our needs. We keep our policies on Financial Management, Health and Safety, Safer Recruitment and Safeguarding up to date. We have access to the Triratna Safeguarding Officer and we are members of the safeguarding advisory body for faith groups, Thirtyone:Eight. Training is provided in those policy areas plus other relevant areas, such as Mental Health First Aid.

Policy on Financial Reserves

Most of the charity's fixed assets are in the form of five properties. All of these properties are used by the charity in the furtherance of its aims. While the charity's fixed assets more than cover its long-term liabilities, the trustees recognise that the charity incurs current liabilities in the running of the Buddhist Centre. Therefore the council has agreed that the charity should maintain a cash reserve of at least £60,000 and review this sum annually. So that we may continue to meet this requirement, we will give attention to increasing income and restraining current expenditure. The charity also has some cash reserves invested short-term in savings accounts, most of which has been earmarked for

further refurbishments to the Birmingham Buddhist Centre and our residential properties and the repayment of the loan to Triodos Bank.

On behalf of the Trustees

Maitrisara

On behalf of the Trustees

Dharmashura

Approved by the Trustees 17 October 2025

BIRMINGHAM BUDDHIST CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

STATEMENT OF FINANCIAL ACTIVITIES 2024/25

		Unrestricted Funds				
	Notes	General Fund	Designated Funds	Restricted	2024/25 Total	2023/24 Total
		£	£	£	£	£
INCOMING RESOURCES						
Donations and Legacies	2	85,865	61,439	0	147,304	81,906
Activities to Further Charity Objectives	2	107,311	0	161,528	268,839	262,829
Investment Income	2	0	4,954	5,431	10,385	3,583
TOTAL INCOMING RESOURCES		193,176	66,393	166,959	426,528	348,318
RESOURCES EXPENDED						
Direct Charitable Expenditure						
Buddhist Centre Administration	3	176,298	0	46,917	223,215	188,013
Property Running Expenses	3	20,729	2,927	41,428	65,083	59,812
Financial and Other Costs	3	20,283	1,656	55,711	77,649	73,644
TOTAL RESOURCES EXPENDED		217,310	4,583	144,056	365,948	321,470
NET INCOME/EXPENDITURE		-24,134	61,811	22,903	60,580	26,849
TRANSFERS						
Transfers to General Fund	4	13,320		-13,320	0	
Transfers from General Fund	4	-110		110	0	
NET MOVEMENT IN FUNDS		-10,924	61,811	9,693	60,580	26,849
Balance brought forward		1,233,986	27,068	165,760	1,426,815	1,399,973
Net Prior Year Adjustment		144	0	0	144	-7
Balance carried forward		1,223,206	88,879	175,453	1,487,538	1,426,815

BALANCE SHEET AT 31 MAY 2025

	Notes	31/05/25	31/05/24
		£	£
FIXED ASSETS			
Freehold Property	7	1,665,139	1,702,242
Vehicle	7	0	0
Equipment	7	0	0
		<u>1,665,139</u>	<u>1,702,242</u>
CURRENT ASSETS			
Bookshop Stock		7,641	6,545
Accrued Revenue		32,871	3,316
Prepaid Expenses		4,849	2,899
Other Debtors	8	3,983	5,742
Bank Savings Accounts		264,623	249,310
Bank Current Accounts		58,831	49,773
Cash in Hand		128	146
		<u>372,925</u>	<u>317,731</u>
LIABILITIES (falling due within 1 year)			
Loans	9	41,870	40,535
Trade Creditors		6,568	5,813
Tenant and Key Deposits		3,026	2,916
Accrued Expenses		275	1,611
Prepaid Revenue		1,184	2,666
		<u>52,922</u>	<u>53,541</u>
LIABILITIES (falling due after 1 year)			
Loans	9	497,603	539,473
		<u>497,603</u>	<u>539,473</u>
NET ASSETS			
		<u>1,487,538</u>	<u>1,426,959</u>
FINANCED BY			
General Fund		1,223,206	1,234,130
Designated Funds	10	88,879	27,069
Restricted Funds	11	175,453	165,760
		<u>1,487,538</u>	<u>1,426,959</u>

Note: Prior year re-presented with £144 increase in Debtors.

NOTES TO THE FINANCIAL STATEMENTS

1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- | | |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years |
| Motor Vehicles | 4 years |
| Fixtures and Installations | 10 years |
| Freehold Property | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.
- l)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

2. ANALYSIS OF INCOMING RESOURCES

	2024/25 £	2023/24 £
Donations and Legacies		
Donations	147,304	81,906
	<u>147,304</u>	<u>81,906</u>
Activities to Further the Charity's Objectives		
Classes and Retreats	35,947	34,121
Bookshop	13,364	11,351
Rental Income (Buddhist Communities)	125,306	125,804
Room Hire	46,681	48,162
Carers Project	31,710	31,890
Miscellaneous Centre Activities	4,723	5,652
Other Income	11,107	5,993
	<u>268,839</u>	<u>262,973</u>
Investment Income		
Interest on Savings Accounts	10,385	3,583
	<u>10,385</u>	<u>3,583</u>
Total Income	<u>426,528</u>	<u>348,462</u>

Note: Prior year re-presented with £144 increase in Room Hire income

3. ANALYSIS OF RESOURCES EXPENDED

	2024/25 £	2023/24 £
Buddhist Centre Administration		
Bookshop Purchases	8,822	7,347
Centre Team Costs	143,528	112,847
Office Running Costs	3,114	1,779
Insurance	8,336	8,159
Publicity	757	1,001
Centre Activities	32,869	27,039
Carers Project	18,390	22,351
Centre Administration Costs	7,399	7,492
	<u>223,215</u>	<u>188,013</u>
Property Running Expenses		
Council Tax	10,096	9,284
Property Maintenance	28,662	29,082
Major Works and Improvements	10,438	1,024
Utilities	15,888	20,422
	<u>65,083</u>	<u>59,812</u>
Financial and Other Costs		
Mortgage Costs	18,211	19,634
Depreciation of Freehold Property	47,500	47,500
Donations	7,951	4,352
Legal and Professional Costs	801	0
Independent Examination	275	275
Governance: Attendance Expenses	0	0
Fundraising Costs	1,882	953
Sundry Expenses	1,030	930
	<u>77,649</u>	<u>73,644</u>
Total Expenses	<u><u>365,948</u></u>	<u><u>321,470</u></u>

4. TRANSFERS

Transfers represent contributions to staff costs and overheads from the Carers Project and a sum transferred to Restricted Funds to account for key deposits received in the year.

5. INFORMATION REGARDING STAFF

The charity employed 6 full-time-equivalent staff during the year who were in receipt of remuneration based on the National Living Wage to meet their financial needs and support a simple Buddhist lifestyle. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	£
Aggregate Support	127,588
Aggregate Employer's NI	4,594
Aggregate Employer's Pension Contributions	3,760

6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 3 trustees received support payments for other services provided to the charity (included in note 5). 4 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	£
Support	62,337
Out of Pocket Expenses	27,844

One trustee paid rent at the going rate as a tenant in one of our community houses.

7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

Depreciation was charged as follows:	£
Cumulative charge at 31 May 2024	703,936
Charged during the year	47,500
Cumulative charge at 31 May 2025	751,436

Depreciation of other assets:	£
Cumulative charge at 31 May 2024	67,186
Charged during the year	9,506
Cumulative charge at 31 May 2025	76,692

No fixed assets were written down or written off during the year.

The charity's depreciation policy was last reviewed (but not changed) in August 2022.

8. DEBTORS

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

9. CREDITORS

Loans represents the capital repayments due on the mortgage for our residential properties.

10. DESIGNATED FUNDS

This represents:

- (a) Residue of the Llewellyn legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used for the 'Polishing the Jewel' project).
- (b) Funds raised for the 'Polishing the Jewel' Buddhist Centre refurbishment project.
- (c) Funds collected to pay for local Buddhists to go on retreat.

11. RESTRICTED FUNDS

This represents:

- (a) Funds relating to the Carers Wellbeing Project.
- (b) Deposits held for tenants and keyholders.
- (c) Money set aside for a new electricity supply in one of our residential properties.
- (d) Funds held for the Jewel Quest series of retreats.
- (e) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (f) A reserve created to meet the contractual obligations of our mortgage.
- (g) Funds collected to help team member with mobility issues.
- (h) Funds generated by and for the Warwick Group (to be used as needed).

Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2025

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Certified Chartered Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed: Annemie Philips

Date: 15/09/2025

Name: Annemie Philips (Satyapara)

Relevant professional qualification(s) or body:

Association of Certified Chartered Accountants.

Address: 9 Linden Road, Hampton, TW12 2JG