

THE JOHN AND EMMA GALE HOME

UNAUDITED

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 9 SEPTEMBER 2024

THE JOHN AND EMMA GALE HOME

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THE JOHN AND EMMA GALE HOME

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 9 SEPTEMBER 2024

Trustees	Zedra Trust Company (UK) Limited
Charity registered number	516791
Principal office	Zedra Trust Company (UK) Limited Booths Hall, Booths Park 3 Chelford Road Knutsford Cheshire WA16 8GS
Independent examiner	Nicholas Weller FCCA Simmons Gainsford Professional Services Limited Chartered Accountants 14th Floor 33 Cavendish Square London W1G 0PW
Bankers	Barclays Bank PLC 6th Floor, Aurora Building 120 Bothwell Street Glasgow G2 7JS

THE JOHN AND EMMA GALE HOME

TRUSTEE'S REPORT FOR THE YEAR ENDED 9 SEPTEMBER 2024

The Trustee present their annual report together with the financial statements of the The John and Emma Gale Home for the year ended 9th September 2024.

Objectives and activities

a. Epitome of governing document

The provision of accommodation to be made available rent free or at such rent or other charge and in such place or places and in such manner and upon such conditions as may the Trustee in their discretion think fit for poor, aged or infirm persons of either sex who shall have been born in the County of Nottinghamshire.

b. Significant activities

The Trust owns a portfolio of properties that are let to poor, elderly and infirm people born in Nottinghamshire.

The Trustee has not identified any major risks – the properties are managed by suitably qualified Agents and all legislative safety checks maintained.

All the properties remain occupied for the full year with the exception of 3 J & E Gale which was void from 10/9/23 to 1/10/23, 6 J & E Gale which was void from 10/9/23 to 8/3/24 and 42 kingfisher Court which was void from 10/9/23 to 11/10/23. Furthermore, 21A Ridgeway Close was void from 10/9/23 to 28/9/23, 44 Kingfisher Court was void from 10/9/23 to 12/6/24 and 43 Kingfisher Court was void from 18/8/23 to 9/9/24. The Trustees have achieved a greater occupancy rate than the previous year and are meeting the Trust's objectives. The portfolio of stocks and shares, representing approximately 10.8% of the charity's value has performed in line with stock market conditions.

The Trustee confirms that it has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims, objectives and activities.

Achievements and performance

a. Financial review and future plans

The Charity's long term aim is to add further properties to the portfolio but the managing agents are not currently actively seeking new properties. The current objective is to return to 100% occupancy levels and the managing agents are confident that tenants that meet the Charity's criteria will be found quickly.

The Trustee have noted that the rents received on each property have not been increased for many years. Therefore, the Charity is in the early stages of asking the managing agent to start the rent consultation process with a view to the rents being increased where they can be. Furthermore, the Charity holds 3 larger semi detached properties which they may look to sell in the future to raise funds for the purchase of more suitable rental properties.

The existing John and Emma Gale Homes continue to be modernised and maintained to a high standard.

THE JOHN AND EMMA GALE HOME

TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 9 SEPTEMBER 2024

Achievements and performance (continued)

b. Public benefit

The Trustee is aware of the Charity Commission's guidance on Public Benefit. It considers that the funds distributed have been applied in furthering the Objects for the public benefit which include the provision of accommodation to be made available rent free or at such rent or other charge and in such place or places and in such manner and upon such conditions as may the Trustee in their discretion think fit for poor, aged or infirm persons of either sex who shall have been born in the County of Nottinghamshire. The trustee is therefore meeting its obligations under the Public benefit guidance.

c. Taxation

The charity has no liability to Corporation Tax or Capital Gains Tax on its charitable activities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustee have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Surplus income arising each year is transferred to the Capital Fund where it is available to purchase properties for charitable purposes. The balance held in the Income Fund at 9 September 2024 amounted to £26,187 and in the Capital Fund £4,438,447. The Capital Fund is not restricted and therefore the total level of free reserves is £4,464,634.

c. Investment policy

The charity holds a mixture of UK listed stocks and shares and bank deposits, which are held with the intention of increasing reserves in order to purchase further properties.

Structure, governance and management

a. Constitution

The John and Emma Gale Home is a registered charity, number 516791, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustee

The management of the Charity is the responsibility of the Trustee who are elected and co-opted under the terms of the Trust deed.

THE JOHN AND EMMA GALE HOME

TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 9 SEPTEMBER 2024

Statement of Trustee's responsibilities

The Trustee are responsible for preparing the Trustee's 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 & Wales requires the Trustee to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 in business.

The Trustee are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustee and signed on their behalf by:

Sarah Taylor

Zedra Trust Company (UK) Limited

Date: 11/7/2025 | 09:53 BST

THE JOHN AND EMMA GALE HOME

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 9 SEPTEMBER 2024

Independent examiner's report to the Trustee of The John and Emma Gale Home ('the Charity')

I report to the charity Trustee on my examination of the accounts of the Charity for the year ended 9 September 2024.

Responsibilities and basis of report

As the Trustee of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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: 

Dated: 11/7/2025 | 09:53 BST

Nicholas Weller FCCA
Simmons Gainsford Professional Services Limited
Chartered Accountants
14th Floor
33 Cavendish Square
London
W1G 0PW

THE JOHN AND EMMA GALE HOME

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 9 SEPTEMBER 2024**

	Note	Capital fund 2024 £	Income fund 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Investments	3	-	133,643	133,643	105,936
Expenditure on:					
Charitable activities		201,885	91,974	293,859	307,140
Total expenditure		201,885	91,974	293,859	307,140
Net (expenditure)/income before net gains on investments		(201,885)	41,669	(160,216)	(201,204)
Net gains on investments		25,381	-	25,381	1,036
Net (expenditure)/income		(176,504)	41,669	(134,835)	(200,168)
Transfers between funds		53,564	(53,564)	-	-
Net movement in funds		(122,940)	(11,895)	(134,835)	(200,168)
Reconciliation of funds:					
Total funds brought forward		4,561,387	38,082	4,599,469	4,799,637
Total funds carried forward		4,438,447	26,187	4,464,634	4,599,469

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.

THE JOHN AND EMMA GALE HOME

**BALANCE SHEET
AS AT 9 SEPTEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	3,683,128	3,724,650
Investments	8	480,779	528,304
		<hr/> 4,163,907	<hr/> 4,252,954
Current assets			
Debtors	9	21,780	31,447
Cash at bank and in hand		306,744	326,380
		<hr/> 328,524	<hr/> 357,827
Current liabilities			
Creditors: amounts falling due within one year	10	(27,797)	(11,312)
		<hr/>	<hr/>
Net current assets		300,727	346,515
		<hr/>	<hr/>
Total net assets		<hr/> <u>4,464,634</u>	<hr/> <u>4,599,469</u>
Charity funds			
Capital fund		4,438,447	4,561,387
Income fund		26,187	38,082
		<hr/>	<hr/>
Total funds		<hr/> <u>4,464,634</u>	<hr/> <u>4,599,469</u>

The financial statements were approved and authorised for issue by the Trustee and signed on their behalf by:

Sarah Taylor

Zedra Trust Company (UK) Limited

Date: 11/7/2025 | 09:53 BST

The notes on pages 8 to 15 form part of these financial statements.

THE JOHN AND EMMA GALE HOME

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 9 SEPTEMBER 2024

1. General information

The John and Emma Gale Home is a registered charity in England and Wales, registration number 516791. The address of the registered office is Booths Hall Booths Park 3, Chelford Road, Knutsford, WA16 8GS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The John and Emma Gale Home meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all charities. In response to such conditions, the trustees have carefully considered those risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements on a going concern basis.

Based on this assessment, the trustee considers that the Charity maintains an appropriate level of liquidity, sufficient to meet the demands of the business including any capital and servicing obligations of external debt liabilities.

In addition, the Charity's assets are assessed for recoverability on a regular basis, and the trustee considers that the Charity is not exposed to losses on these assets which would affect their decision to adopt a going concern basis.

The trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties that lead to significant doubt upon the Charity's ability to continue as a going concern. Thus the trustee has continued to adopt the going concern basis of accounting in preparing these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024

2. Accounting policies (continued)

2.3 Income

Rental income

Rental income is accounted for in the period in which the relevant services are provided.

Investment income

Investment income is accounted for when receivable.

2.4 Expenditure

Expenditure is accounted for on an accruals basis.

Investment management costs comprise those costs directly attributable to managing the investment portfolio and raising investment income. These costs are allocated to the capital account.

Charitable expenditure represents expenditure incurred on activities in the furtherance of the charity's objectives (which includes Trustees' management fees). All expenditure on charitable activities is allocated to the income account except for Trustees' management fees which are allocated between the capital and income accounts.

Charitable expenditure also includes support costs which represent expenditure incurred in the general running of the charity and includes legal, secretarial and audit costs.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
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2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

THE JOHN AND EMMA GALE HOME

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024**

3. Investment income

	Income fund 2024 £	Total funds 2024 £	Total funds 2023 £
Rental income	104,611	104,611	101,012
Income from listed investments	21,453	21,453	4,924
Bank interest receivable	7,579	7,579	-
	<u>133,643</u>	<u>133,643</u>	<u>105,936</u>

4. Charitable activities - costs incurred

	Capital fund 2024 £	Income fund 2024 £	Total funds 2024 £	Total funds 2023 £
Management fees	119,115	23,186	142,301	147,983
Property maintenance	-	54,229	54,229	49,562
Depreciation	82,770	-	82,770	82,770
Insurance	-	8,285	8,285	6,649
Support costs (note 5)	-	6,274	6,274	20,176
Total	<u>201,885</u>	<u>91,974</u>	<u>293,859</u>	<u>307,140</u>

5. Analysis of support costs

	Income fund 2024 £	Total funds 2024 £	Total funds 2023 £
Accountancy fees	6,040	6,040	5,240
Legal and professional fees	234	234	14,936
Total	<u>6,274</u>	<u>6,274</u>	<u>20,176</u>

THE JOHN AND EMMA GALE HOME

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,200	1,200

7. Tangible fixed assets

	Freehold property £
Cost	
At 10 September 2023	4,138,500
Additions	41,248
At 9 September 2024	4,179,748
Depreciation	
At 10 September 2023	413,850
Charge for the year	82,770
At 9 September 2024	496,620
Net book value	
At 9 September 2024	3,683,128
At 9 September 2023	3,724,650

THE JOHN AND EMMA GALE HOME

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024**

8. Fixed asset investments

	Listed investments £
Cost or valuation	
At 10 September 2023	528,304
Additions	67,349
Disposals	(140,255)
Revaluations	25,381
	<hr/>
At 9 September 2024	480,779
	<hr/> <hr/>
Net book value	
At 9 September 2024	480,779
	<hr/>
At 9 September 2023	528,304
	<hr/> <hr/>

9. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	21,780	31,447
	<hr/>	<hr/>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	19,573	-
Accruals and deferred income	8,224	11,312
	<hr/>	<hr/>
	27,797	11,312
	<hr/> <hr/>	<hr/> <hr/>

THE JOHN AND EMMA GALE HOME

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024

11. Summary of funds

Summary of funds - current year

	Balance at 10 September 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 9 September 2024 £
Income fund	38,082	133,643	(91,974)	(53,564)	-	26,187
Capital fund	4,561,387	-	(201,885)	53,564	25,381	4,438,447
	<u>4,599,469</u>	<u>133,643</u>	<u>(293,859)</u>	<u>-</u>	<u>25,381</u>	<u>4,464,634</u>

Summary of funds - prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 9 September 2023 £
Income fund	63,979	105,936	(85,270)	(46,563)	-	38,082
Capital fund	4,735,658	-	(221,870)	46,563	1,036	4,561,387
	<u>4,799,637</u>	<u>105,936</u>	<u>(307,140)</u>	<u>-</u>	<u>1,036</u>	<u>4,599,469</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Capital fund 2024 £	Income fund 2024 £	Total funds 2024 £
Tangible fixed assets	3,683,128	-	3,683,128
Fixed asset investments	480,779	-	480,779
Current assets	274,540	53,984	328,524
Creditors due within one year	-	(27,797)	(27,797)
Total	<u>4,438,447</u>	<u>26,187</u>	<u>4,464,634</u>

THE JOHN AND EMMA GALE HOME

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9 SEPTEMBER 2024

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Capital fund 2024 £	Income fund 2024 £	Total funds 2024 £
Tangible fixed assets	3,724,650	-	3,724,650
Fixed asset investments	528,304	-	528,304
Current assets	308,433	49,394	357,827
Creditors due within one year	-	(11,312)	(11,312)
Total	4,561,387	38,082	4,599,469

THE JOHN AND EMMA GALE HOME

Zedra Trust Company (UK) Limited

Booths Hall, Booths Park 3

Chelford Road

Knutsford

Cheshire

WA16 8GS

Charity Registration No: 516791

Simmons Gainsford Professional Services Limited

14th Floor, 33 Cavendish Square

London, W1G 0PW

Date: 11/7/2025 | 09:53 BST

Dear Sirs,

We confirm that the following representations are made on the basis of enquiries of 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 in connection with your examination of the charity's financial statements for the year ended 9 September 2024.

1. We acknowledge, as trustees our collective responsibility under the Charities Act 2011 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 9 September 2024. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and 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 trustee and management meetings, have been made available to you.
2. We confirm that the charity is eligible for an independent examination of its financial statements and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK).
3. We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.
4. All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources.
5. Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted

for capital commitments that need to be provided for or disclosed in the financial statements.

6. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except as disclosed in the notes to the financial statements.
7. Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.
8. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or others who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
9. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice. We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.
10. We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax.
11. The financial statements have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
12. There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

13. We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

Sarah Taylor

Yours faithfully

Signed on behalf of the board of trustees

Certificate Of Completion

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Adam.Church@sgllp.co.uk

Signer Events

Signature

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Sarah Taylor

sarah.taylor@zedra.com

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Not Offered via Docusign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

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Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

10/7/2025 | 14:39

Envelope Summary Events	Status	Timestamps
Certified Delivered	Security Checked	11/7/2025 15:18
Signing Complete	Security Checked	11/7/2025 15:19
Completed	Security Checked	11/7/2025 15:19
Payment Events	Status	Timestamps