Charity registration number 223768

SIR JOHN LEWIS'S HOSPITAL CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Draft Financial Statements

SIR JOHN LEWIS'S HOSPITAL CHARITY

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SIR JOHN LEWIS'S HOSPITAL CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B Jackson	(Resigned 9 June 2026)
	Mrs S Palmer	
	Reverend C Wilton - Chairperson	
	Mr P Townley	
Charity number	223768	
Principal address	Regent House 13-15 Albert Street Harrogate HG1 1JX	
Independent examiner	Jacqueline Senior FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	Barclays Bank Plc Leicester LE87 2BB	
Clerk to the trustees	H Burton Carter Jonas Regent House 13-15 Albert Street Harrogate HG1 1JX	

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 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 charity's governing document, 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 published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The charity's objects are the provision of eleven almshouses for poor persons of good character, who have resided for not less than three years preceding appointment, within the areas of West Yorkshire designated in the Trust Deed.

Under the terms of the Trust Deed, almspeople are required to contribute towards the cost of maintaining the almshouses. These maintenance contributions form the main source of income of the charity. Other income includes an annual donation from The Lady Elizabeth Hastings Non-Educational Charity to be utilised for the benefit of the almspeople as and when required.

Monies invested at the present time will be utilised in future years for major repairs and refurbishment of the almshouses.

The freehold property of the charity consists of eleven almshouses valued, in the year to 31 December 2020, at either £99,000 or £95,000 each, total value £1,053,000. The value is deemed still appropriate. No cost is attributable to these properties.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to provide almshouses for persons of limited means and good character. The trustees continue to meet their objectives in providing low cost housing in the villages for local residents of limited income and are also fulfilling their responsibilities to repair the building.

Financial review

Income increased from £58,062 in 2024 to £61,640 in 2025 due to an increase in maintenance contributions. Expenditure has increased from £42,453 in 2024 to £46,922 in 2025. This is due to a increase in legal fees and maintenance costs.

Free reserves at 31 December 2025 are £160,119 (2024: £142,175).

Reserves policy

The reserves held by the charity are needed to provide the necessary income, additional to the residential contributions, to allow a reasonable level of charitable activities to be carried out. As can be seen from the accounts this is currently being achieved and the amount held in the reserves is felt to be adequate and correct.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established under a Charity Commission schemes dated 19 May 1871, 20 May 1960 and 4 February 1986.

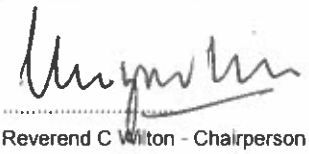
Appointment of Trustees

The charity has two ex officio trustees, namely the Vicar of Ledsham and the owner of the Manor of Ledston. The trustees of the Wheler Foundation have directed one appointment. Other trustees are co-opted but must either reside or carry on business in the area of Ledsham.

The trustees' report was approved by the Board of Trustees.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025



Reverend C Wilton - Chairperson
Trustees

Date: 27 October 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SIR JOHN LEWIS'S HOSPITAL CHARITY

I report to the trustees on my examination of the financial statements of Sir John Lewis's Hospital Charity (the charity) for the year ended 31 December 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 (the 2011 Act).

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

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 2011 Act; or

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 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 financial statements to be reached.

Jacqueline Senior FCA

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
YO30 5PA
York

Dated: .....

Draft Financial Statements

SIR JOHN LEWIS'S HOSPITAL CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income						
Donations and legacies	3	11,350	-	-	11,350	10,850
Charitable activities	4	46,200	-	-	46,200	42,840
Investments	5	4,090	-	-	4,090	4,372
Total income		61,640	-	-	61,640	58,062
Expenditure						
Charitable activities	6	43,727	3,195	-	46,922	42,453
Net gains/(losses) on investments	10	(89)	2,828	1,004	3,743	3,600
Net income for the year		17,824	(367)	1,004	18,461	19,209
Other recognised gains and losses						
Revaluation of tangible fixed assets		-	-	242,000	242,000	-
Net movement in funds		17,824	(367)	243,004	260,461	19,209
Fund balances at 1 January 2025		153,773	77,966	1,061,801	1,293,540	1,274,331
Fund balances at 31 December 2025		171,597	77,599	1,304,805	1,554,001	1,293,540

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

All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Endowment funds 2024 £	Total 2024 £
Income					
Donations and legacies	3	10,850	-	-	10,850
Charitable activities	4	42,840	-	-	42,840
Investments	5	4,372	-	-	4,372
Total income		58,062	-	-	58,062
Expenditure					
Charitable activities	6	42,453	-	-	42,453
Net gains/(losses) on investments	10	235	3,079	286	3,600
Gross transfers between funds		(2,590)	2,590	-	-
Net income for the year		13,254	5,669	286	19,209
Other recognised gains and losses					
Net movement in funds		13,254	5,669	286	19,209
Fund balances at 1 January 2024		140,519	72,297	1,061,515	1,274,331
Fund balances at 31 December 2024		153,773	77,966	1,061,801	1,293,540

SIR JOHN LEWIS'S HOSPITAL CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	12		1,306,478		1,064,598
Investments	13		91,600		87,857
			1,398,078		1,152,455
Current assets					
Debtors	14	1,146		1,091	
Cash at bank and in hand		161,791		145,864	
		162,937		146,955	
Creditors: amounts falling due within one year	15	(7,014)		(5,870)	
Net current assets			155,923		141,085
Total assets less current liabilities			1,554,001		1,293,540
Capital funds					
Endowment funds	17		1,304,805		1,061,801
Income funds					
Unrestricted funds - designated	18		77,599		77,966
Unrestricted funds - general			171,597		153,773
			1,554,001		1,293,540

The financial statements were approved by the Trustees on .....

.....

Reverend C Wilton - Chairperson

Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Sir John Lewis's Hospital Charity is a charity registered with the Charity Commission for England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 published in October 2019". 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 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investments at fair value. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

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

The designated fund comprises those funds set aside by the trustees out of income funds for specific future purposes or projects.

The endowment fund represents those assets which must be held permanently by the charity, comprising freehold property and investments. Income arising from the endowment fund can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund.

1.4 Income

All income are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities include those costs incurred by the charity in the delivery of its activities and services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation.

1.7 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.

1.8 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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.

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.

Critical judgements

Freehold Property

The freehold property assets comprising land and buildings have been valued by Carter Jonas using the Red Book definition of market value defined in VPS4. However, valuations change over time and additional variable factors play an important role in any valuation methodology. Therefore, the valuation method is subject to judgement and estimation.

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	11,350	10,850
Donations and gifts		
Lady Elizabeth Hastings Non-Educational Charity	11,350	10,850
	11,350	10,850

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Maintenance contributions from Almspeople	46,200	42,840

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Income from listed investments	1,870	1,782
Interest receivable	2,220	2,590
	4,090	4,372

6 Charitable activities

	Almshouse expenditure 2025 £	Almshouse expenditure 2024 £
Depreciation and impairment	120	120
Maintenance of almshouses	14,170	13,318
Heating costs	12,269	12,092
Rates and water	3,845	2,899
Outside lighting	1,031	3,645
Sundry expenses	340	357
Legal and professional fees	5,633	581
	37,408	33,012
Share of support costs (see note 7)	8,252	8,214
Share of governance costs (see note 7)	1,262	1,227
	46,922	42,453
Analysis by fund		
Unrestricted funds - general	43,727	42,453
Unrestricted funds - designated	3,195	-
	46,922	42,453

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Carter Jonas - Charge and expenses	7,200	-	7,200	7,200	-	7,200
Subscriptions	433	-	433	419	-	419
Accountancy fee	619	-	619	595	-	595
Independent examiners fee	-	929	929	-	894	894
Trustee indemnity insurance	-	333	333	-	333	333
	8,252	1,262	9,514	8,214	1,227	9,441
Analysed between						
Charitable activities	8,252	1,262	9,514	8,214	1,227	9,441

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or previous year.

9 Employees

There were no employees during the year or previous year.

10 Net gains/(losses) on investments

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Endowment funds 2025	Total 2025
	£	£	£	£
Revaluation of investments	(89)	2,828	1,004	3,743

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Endowment funds 2024	Total 2024
	£	£	£	£
Revaluation of investments	235	3,079	286	3,600

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Tangible fixed assets

	Freehold Property	Car Park	Total
	£	£	£
Cost or valuation			
At 1 January 2025	1,053,000	11,838	1,064,838
Revaluation	242,000	-	242,000
At 31 December 2025	1,295,000	11,838	1,306,838
Depreciation			
At 1 January 2025	-	240	240
Depreciation charged in the year	-	120	120
At 31 December 2025	-	360	360
Carrying amount			
At 31 December 2025	1,295,000	11,478	1,306,478
At 31 December 2024	1,053,000	11,598	1,064,598

The car park is situated on land leased from Ledston Estate on a 99 year lease at an annual rent of £5.

The freehold property was valued on 31 December 2025 by Carter Jonas, Chartered Surveyors, on an open market basis in accordance with the guidelines issued by the Royal Institution of Chartered Surveyors.

At 31 December 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been £0 (2024 £0)

13 Fixed asset investments

	NAACIF income units	COIF accumulation units	Total
	£	£	£
Valuation			
At 1 January 2025	40,839	47,018	87,857
Valuation changes	4,660	(917)	3,743
At 31 December 2025	45,499	46,101	91,600
Carrying amount			
At 31 December 2025	45,499	46,101	91,600
At 31 December 2024	40,839	47,018	87,857

Fixed asset investments revalued

The investments are shown at the market value, the original cost is unknown.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	100	67
Prepayments and accrued income	1,046	1,024
	1,146	1,091

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	16	350	350
Trade creditors		4,901	3,755
Accruals and deferred income		1,763	1,765
		7,014	5,870

16 Deferred income

	2025	2024
	£	£
Other deferred income	350	350

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	350	350
Movements in the year:		
Deferred income at 1 January 2025	350	-
Released from previous periods	(350)	-
Resources deferred in the year	350	350
Deferred income at 31 December 2025	350	350

Deferred income relates to residents contribution paid in advance.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2024	Revaluations gains and losses	Balance at 1 January 2025	Revaluations gains and losses	Balance at 31 December 2025
	£	£	£	£	£
Permanent endowments					
Endowment fund	1,061,515	286	1,061,801	243,004	1,304,805
	1,061,515	286	1,061,801	243,004	1,304,805

The endowment fund represents land containing 2 roods (0.2 hectares) and 5 perches (126.45 sq. metres) or thereabouts situated at Ledsham in the County of West Yorkshire with eleven almshouses and 9,482 NAACIF income units.

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

		Movement in funds			
	Balance at 1 January 2025	Income	Expenditure	Revaluations, gains and losses	Balance at 31 December 2025
	£	£	£	£	£
Extraordinary repair fund	77,106	-	(3,195)	2,828	76,739
Cyclical maintenance fund	860	-	-	-	860
	77,966	-	(3,195)	2,828	77,599

		Movement in funds			
	Balance at 1 January 2024	Income	Expenditure	Revaluations, gains and losses	Balance at 31 December 2024
	£	£	£	£	£
Extraordinary repair fund	71,443	-	-	3,079	77,106
Cyclical maintenance fund	854	-	-	-	860
	72,297	-	-	3,079	77,966

The extraordinary repair fund and the cyclical maintenance fund have been designated by the trustees for major repairs and refurbishment of the almshouses.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Endowment funds	Total
	2025	2025	2025	2025
	£	£	£	£
Fund balances at 31 December 2025 are represented by:				
Tangible assets	11,478	-	1,295,000	1,306,478
Investments	7,160	74,635	9,805	91,600
Current assets/(liabilities)	152,959	2,964	-	155,923
	171,597	77,599	1,304,805	1,554,001

	Unrestricted funds	Designated funds	Endowment funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 December 2024 are represented by:				
Tangible assets	11,598	-	1,053,000	1,064,598
Investments	7,249	71,807	8,801	87,857
Current assets/(liabilities)	134,926	6,159	-	141,085
	153,773	77,966	1,061,801	1,293,540

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Sir John Lewis's Hospital Charity

Fortus Limited
Business Advisors and Accountants
Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1 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) and that you do not express an audit opinion.

2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2025 audited.

3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

9 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.

Accounting estimates

10 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

11 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

15 We believe that the charity's financial statements should be prepared on a 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. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

16 All grants, donations and other income, 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 in the application of such income.

Yours faithfully

.....

Signed on behalf of the board of trustees

Date 27 October ***2026***