

**HASTINGS RYE & DISTRICT SCOUT COUNCIL****TRUSTEES' ANNUAL REPORT****FOR THE PERIOD 1st JANUARY 2023 TO 31st DECEMBER 2023****Section A Reference and administration details**

<b>Charity name</b>	Hastings Rye and District Scout Council
<b>Registered charity number</b>	305856
<b>Charity's principal address</b>	157 Harold Road Hastings East Sussex TN35 5NW

**Names of the charity trustees who manage the charity**

	<b>Trustee Name</b>	<b>Office (if any)</b>	
1	P Walker	Chairman	
2	K Scott	Secretary	
3	B Fox	Treasurer	
4	A Bishop	District Commissioner	from 18/07/2023
5	Mrs T Adams	District Commissioner	to 18/7/2023
6	K French		
7	Mrs K Lamb		
8	S Pickering		
9	A Pope		
10	J Griffin		from 15/6/2022
11	Miss G Hobden		from 15/6/2022
12	Mrs S Griffin	Deputy District Commissioner	from 15/6/2022
13	D Peebles		from 15/6/2022
14			

**Names and addresses of advisers**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>
Independent Examiner	Galloways Accounting (Bexhill) Limited	23 St Leonards Road, Bexhill-on-Sea, East Sussex, TN40 1HH

**Bankers**

<b>Lloyds Banking Group</b> 17 Wellington Place Hastings TN34 1NX	<b>Barclays Bank plc</b> Leicester LE87 2BB	<b>HSBC</b> 4 Robertson Street Hastings TN34 1HW
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P.O. Box 3  
BX1 1LT

180 High Street  
Uckfield  
TN22 1AX

## Section B Structure, Governance and Management

### Description of the charity's trusts

#### Type of governing document

The District's governing documents are those of The Scouts. 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 Scouts.

#### How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

#### Additional governance issues

The District is managed by the District Executive Committee, the members of which are the "Charity Trustees" of the Scout District, 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 Committee consists of 3 independent representatives, Chairman, Treasurer and Secretary, together with the District Commissioner, District Explorer Scout Commissioner and District Network Scout Commissioner and elected, appointed and co-opted members. The Committee usually meets 4 times a year.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finance;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub-committees that may be required;
- Appointing District Administrators and Advisors, other than those who are elected.

#### Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed; these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District, through the membership fees contributes to the Scout Association's national accident insurance policy. The District also has an extension policy with the Scout Association to pay set sums for personal accident and medical expenses for non-member helpers and supporters. Risk Assessments are undertaken before all activities.

Reduced income. The District holds reserves to ensure the continuity of activities in the event of a major reduction in income. The Committee could introduce a District subscription to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Groups that form the District are totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of a Group. The District has put in place policies to encourage new leaders to join the Groups.

**Section B Structure, governance and management (continued)**

Reduction or loss of members. The District provides activities for all young people aged 6 to 25. If there was a reduction in membership in a particular section or a group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of a Group.

Internal Control. The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

**Section C Objectives and activities****Summary of the objectives of the charity set out in its governing document**

The objectives of the District are as a unit of The Scouts.

The Aim of the Scout District, as part of The Scouts, is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials; as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Summary of the main activities in relation to these objects**

The District Commissioner, Deputy District Commissioner and the Assistant District Commissioners hold meetings with Leaders from Groups, to discuss proposed activities and events and to provide assistance to Groups in an endeavour to meet their needs and requirements.

The District has, over the year, organised numerous activities, events, outings, camps and expeditions to assist the young people in achieving their full potential, at levels suitable for each age group.

The District Appointments Advisory Committee oversees adult appointments in the District to ensure that suitable adults are appointed and that they receive appropriate, ongoing, training.

**Contribution made by volunteers**

All adults within the District are volunteers and their valuable contribution to the success of the District is greatly appreciated.

**Public Benefit Statement**

The Trustees confirm that they have complied with the duty, in the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the benefits enjoyed by young people in Scouting activities, supported by Hastings Rye & District Scout Council, meet the public benefit criteria of the Charities Act 2011, without distinction by reason of age, disability or diversity.

**Section D Achievements and performance**

The District has assisted a number of Groups on matters of property; this is ongoing. Seven young members of the District were selected for the 2023 World Jamboree in Korea. There were over 100 applicants, for 36 places, so the success of the seven young people reflects well on the quality of Scouting in this District. An increasing number of camps and activities were organised and well attended. The Gang Show made a very successful and welcome return.

**Section E Financial review**

Income for the year was £76,059 (2022: £49,625), with expenditure of £89,571 (2022: £45,485), leaving a net deficit of £13,512 (surplus for 2022: £4,140).

**Reserves policy**

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District, should income and fundraising activities fall short. The District Executive Committee considers that the district should hold a sum equivalent to at least 24 months running costs.

The District held cash reserves of approximately £124,000 at the year end. This is above the level required for operating expenses, but is being reduced by the expenditure of capital sums to assist Scouting in the District..

**Investment policy**


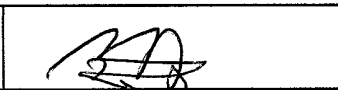
The District has adopted a low risk strategy to the investment of its funds. All funds are held in cash using only UK banks or building societies.

The District Executive regularly monitors the levels of bank balances and the interest rates received, to ensure that the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Executive considers the possible cash flow requirements.

**Section F Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signatures		
Full Names	Peter Walker	Brian Fox
Position	Chairman	Treasurer
Date	17-9-2025	

Charity Number 305856

## Hastings Rye and District Scout Council

Financial statements for the year ending 31st December 2023

**Statement of financial activities**

	Note	2023			2022	
		Unrestricted	Restricted	Endowment	Total	Total
		funds	funds	funds	£	£
<b>Incoming resources</b>	3					
<b>Incoming resources from generated funds</b>						
Voluntary income		12,628	-	-	12,628	13,378
Activities for generating funds		511	-	-	511	314
Investment income		959	-	-	959	99
<b>Incoming resources from charitable activities</b>		61,961	-	-	61,961	35,834
<b>Other incoming resources</b>			-	-	-	-
<b>Total incoming resources</b>		<b>76,059</b>	<b>-</b>	<b>-</b>	<b>76,059</b>	<b>49,625</b>
<b>Resources expended</b>	4-8					
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs		309	-	-	309	133
Investment management costs		-	-	-	-	-
<b>Charitable activities</b>		88,482	-	-	88,482	45,352
<b>Governance costs</b>		780	-	-	780	-
<b>Other resources expended</b>			-	-	-	-
<b>Total resources expended</b>		<b>89,571</b>	<b>-</b>	<b>-</b>	<b>89,571</b>	<b>45,485</b>
<b>Net incoming/(outgoing) resources before transfers</b>		- 13,512	-	-	- 13,512	4,140
<b>Gross transfers between funds</b>		-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		- 13,512	-	-	- 13,512	4,140
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		- 13,512	-	-	- 13,512	4,140
<b>Total funds brought forward</b>		<b>161,125</b>	<b>6,827</b>	<b>-</b>	<b>167,952</b>	<b>163,812</b>
<b>Total funds carried forward</b>		<b>147,613</b>	<b>6,827</b>	<b>-</b>	<b>154,440</b>	<b>167,952</b>



## Hastings Rye &amp; District Scout Council

## Financial statements for the year ending 31st December 2023

**Balance sheet**

Note	31st December 2023				31st December 2022		
	Unrestricted funds	Restricted income funds	Endowment funds	Total	Total		
	£	£	£	£	£		
<b>Fixed assets</b>							
	Tangible assets	9	7,049	-	-	7,049	7,158
	Other fixed assets		-	-	-	-	-
	Investments	10	-	-	-	-	-
	<b>Total fixed assets</b>		<b>7,049</b>	<b>-</b>	<b>-</b>	<b>7,049</b>	<b>7,158</b>
<b>Current assets</b>							
	Stock and work in progress		396	-	-	396	160
	Debtors	11	24,091	-	-	24,091	59,344
	(Short term) investments	12	101,467	6,827	-	108,294	119,504
	Cash at bank and in hand	13	15,990	-	-	15,990	11,658
	<b>Total current assets</b>		<b>141,944</b>	<b>6,827</b>	<b>-</b>	<b>148,771</b>	<b>190,666</b>
	Creditors: amounts falling due within one year	14	1,380	-	-	1,380	29,872
	<b>Net current assets/(liabilities)</b>		<b>140,564</b>	<b>6,827</b>	<b>-</b>	<b>147,391</b>	<b>160,794</b>
	<b>Total assets less current liabilities</b>		<b>147,613</b>	<b>6,827</b>	<b>-</b>	<b>154,440</b>	<b>167,952</b>
	Creditors: amounts falling due after one year	14	-	-	-	-	-
	Provisions for liabilities and charges		-	-	-	-	-
	<b>Net assets</b>		<b>147,613</b>	<b>6,827</b>	<b>-</b>	<b>154,440</b>	<b>167,952</b>
<b>Funds of the Charity</b>							
	Unrestricted funds		147,613	-	-	147,613	161,125
	Restricted income funds	15	-	6,827	-	6,827	6,827
	Endowment funds	15	-	-	-	-	-
	<b>Total funds</b>		<b>147,613</b>	<b>6,827</b>	<b>-</b>	<b>154,440</b>	<b>167,952</b>

The financial statements were approved and signed by:

Signature	Print Name	
	P Walker	Chairman
	B Fox	Treasurer

## Notes to the accounts

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2006);
- and with Accounting Standards
- and with the Charities Act 2011

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

## Notes to the accounts

### Note 2 Basis of Preparation

#### Note 2

#### INCOMING RESOURCES

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscription are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Investment income

This is included in the accounts when receivable.

##### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

##### Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

##### Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### Stocks and work in progress

These are valued at the lower of cost or market value.

## Notes to the accounts

(cont)

## Note 3

## Analysis of incoming resources

	Analysis	2023 £	2022 £
<b>Voluntary income</b>	Membership Receipts	29,970	28,390
	Less: Membership receipts paid on (National/County)	(31,752)	(28,390)
	Net membership subscriptions retained	-	-
	Grants & Donations Received	14,000	2,667
	Rental Income	410	482
	Legacy	-	229
	Transfer from closed group	-	10,000
	<b>Total</b>	<b>12,628</b>	<b>13,378</b>
<b>Activities for generating funds</b>		-	-
	Badge Sales	511	314
		-	-
		-	-
	<b>Total</b>	<b>511</b>	<b>314</b>
<b>Investment income</b>	Bank Deposit Interest	959	66
	CCLA COIF Charities Deposit Fund	-	33
		-	-
		-	-
		-	-
	<b>Total</b>	<b>959</b>	<b>99</b>
<b>Incoming resources from charitable activities</b>	Gang Show	23,312	22,160
		-	-
	General Fund	38,649	13,674
		-	-
	<b>Total</b>	<b>61,961</b>	<b>35,834</b>

## Notes to the accounts

(cont)

**Note 4 Analysis of resources expended**

		2023 £	2022 £
<b>Costs of generating voluntary income</b>	Fund-raising Expenses	-	-
		-	-
		-	-
		-	-
	Support costs	-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>	Badge Sale Expenses	309	132
		-	-
		-	-
		-	-
	Support costs	-	-
	<b>Total</b>	<b>309</b>	<b>132</b>
<b>Investment management costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Youth programme and activities	60,403	12,283
	Gang Show expenses	20,726	23,715
	Adult support and training	245	418
	Development of scouting	6,988	7,717
	Support and services to the movement	-	496
	Grants and Donations	120	18
	Governance costs	780	705
	<b>Total</b>	<b>89,262</b>	<b>45,352</b>

**Notes to the accounts****(cont)****Note 5 Support Costs**

Support costs have been analysed as follows:

	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-			-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Expenses and fees****6.1 Trustee expenses**

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

Number of trustees who were paid expenses

	2023	2022
Number of trustees who were paid expenses	0	0
Total amount paid	£0.00	£0.00

Total amount paid

**6.2 Auditor/Independent Examiner fees**

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the auditor/independent examiner:

Auditors'/Independent examiner's fees for reporting on the accounts

Other fees - advice, consultancy, accountancy services

	2023 £	2022 £
Auditors'/Independent examiner's fees for reporting on the accounts	780	600
Other fees - advice, consultancy, accountancy services		

**Note 7 Paid Employees**

There were no paid employees



## Notes to the accounts

(cont)

**Note 9 Tangible fixed assets****9.1 Cost or valuation**

	Land & Buildings £	Motor Vehicles £	Furniture, Fittings and Office Equipment £		Total £
Balance brought forward	6,721	-	5,387	-	12,108
Additions			-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-			-
Transfers	-	-	-	-	-
Balance carried forward	6,721	-	5,387	-	12,108

**9.2 Accumulated depreciation and impairment provisions**

Depreciation is provided on the above assets at the following rates:

Basis	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Reducing Balance	Reducing Balance
Rate			25%	25%

	Land & Buildings £	Motor Vehicles £	Furniture, Fittings and Office Equipment £	Scouting Equipment etc £	Total £
Balance brought forward	-	-	4,950	-	4,950
Depreciation charge for year	-		109	-	109
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-			-
Transfers	-	-	-	-	-
Balance carried forward	-	-	5,059	-	5,059

**9.3 Net book value**

Brought forward	6,721	-	437	-	7,158
Carried forward	6,721	-	328	-	7,049

**9.4 Revaluation**

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**Notes to the accounts (cont)**

**Note 10 Investment assets**

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

Material Investments (more than 5 per cent of the value of the charity's total investments) were:

Investment held	
Market Value	

## Notes to the accounts

(cont)

**Note 11 Debtors and prepayments****Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st December 2023 £	31st December 2022 £	31st December 2023 £	31st December 2022 £
Trade debtors	22,248	14,632	-	-
Debts due from the County/Area/District/Group		-	-	-
Other debtors	35	18,965	-	-
Prepayments and accrued income	1,808	25,747	-	-
<b>Total</b>	<b>24,091</b>	<b>59,344</b>	<b>-</b>	<b>-</b>

**Note 12 Short term investments****Analysis of deposits**

	31st December 2023 £	31st December 2022 £
The Scout Association short term investment service	-	-
Other deposits	108,294	119,504
<b>Total</b>	<b>108,294</b>	<b>119,504</b>

**Note 13 Cash at bank and in hand****Analysis of deposits**

	31st December 2023 £	31st December 2022 £
Bank current accounts	13,407	9,043
Building society accounts	-	-
Cash in hand	2,583	2,615
<b>Total</b>	<b>15,990</b>	<b>11,658</b>

**Note 14 Creditors and accruals****14.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st December 2023 £	31st December 2022 £	31st December 2023 £	31st December 2022 £
Loans and overdrafts		-	-	-
Trade creditors	-	11,357	-	-
Subscriptions	-	-	-	-
Debts due to the County/Area/District/Group		-	-	-
Taxation and social security	-	-	-	-
Other creditors		-	-	-
Accruals & Deferred Income	1,380	18,515		
<b>Total</b>	<b>1,380</b>	<b>29,872</b>		

## Notes to the accounts

(cont)

**Note 15 Endowment and restricted funds****15.1 Funds held**

The charity held the following funds at the year end

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Moon Trust Fund	R	To be used for camping/expedition related purposes

**15.2 Movements of major funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Moon Trust Fund	6,827	-	-		-	6,827
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	<b>6,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,827</b>

**15.3 Transfers between funds**

From Fund (Name)	To Fund (Name)	Reason	Amount

## Notes to the accounts

(cont)

**Note 16 Transactions with related parties****16.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		2023 £	2022 £
		0	0

**16.2 Loans**

	Name of trustee or connected party	Legal authority	Amount owing	
			2023 £	2022 £
Due to trustees and related parties			0	0
Due from trustees and related parties				

**16.3 Other transaction(s) with trustees or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2023 £	2022 £

<b>Notes to the accounts</b>		<b>(cont)</b>
<b>Note 17</b>	<b>Additional Disclosures</b>	
<b>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.</b>		
<b>There are no matters to be entered this section.</b>		

## Independent Examiner's Report to the Trustees of Hastings Rye & District Scout Council

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 5 to 18.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.  
The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Peter Watters FCA BFP**  
Galloways Accounting (Bexhill) Limited  
Chartered Accountants and Registered Auditors  
23 St Leonards Road  
Bexhill-on-Sea  
East Sussex  
TN40 1HH

Date: 18-09-2025