

HEATH CHRISTIAN BOOKSHOP TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

HEATH CHRISTIAN BOOKSHOP TRUST

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HEATH CHRISTIAN BOOKSHOP TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees A C Piroozi
 Rev AW Hughes
 K Orchard
 C Prothero
 A J Lee
 Rev NL Munday (appointed 12 September 2024)
 P C Clee (appointed 7 November 2024)

**Charity registered
number** 504644

Principal office 122 Whitchurch Road
 Cardiff
 CF14 3LZ

Senior staff R Hate

Accountants MHA
 MHA House
 Charter Court
 Swansea Enterprise Park
 Swansea
 SA7 9FS

Bankers Natwest Bank
 207 Richmond Road
 Roath
 Cardiff
 CF24 3UX

HEATH CHRISTIAN BOOKSHOP TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The object of the charity is to advance the Christian religion by selling Christian literature, cards, recordings and other related goods.

b. Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The trust has operated from its premises at 122 Whitchurch Road throughout the year under review, where the premises provided excellent facilities for activities to further its objects by the promotion of Christian literature. The premises were open to the public daily apart from on public holidays and Sundays.

Throughout the year the trust provided:

- access to comfortable seating in adjacent premises for reading;
- access to certain free Christian literature;
- bookstalls as requested off the premises;
- facilities for hosting new book launches and other events such as book reviews of Christian literature;
- support for the promotion of Christian literature by hosting and supplying monthly reading groups; and
- provision of discounted stock for public purchase during Christian holiday periods.

The trust operated a website which was used to promote Christian literature and recordings; it also served as a medium for contacting the bookshop.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees 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

The trustees have reviewed and agreed the reserves policy which requires sufficient free reserves (unrestricted funds less unrestricted fixed assets) to be maintained to meet six months' operating expenses.

HEATH CHRISTIAN BOOKSHOP TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

c. Financial review

Total income reported for the year £63,373 (2023: £66,669) upon which an unrestricted deficit of £3,054 (2023: surplus of £866) has been reported.

The total funds of the charity at the year end were £61,228 all of which were unrestricted, of which £917 is made up of tangible fixed assets leaving £60,311 as the total free reserves of the charity.

The object of the charity is to have sufficient reserves to finance its stock and fixed assets and sufficient cash to avoid the need for bank or other borrowings.

The current level of reserves is regarded as satisfactory.

Structure, governance and management

a. Constitution

Heath Christian Bookshop Trust is a registered charity, number 504644, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

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

The trustees, including all those who served during the year, are set out on page 1. Trustees are appointed by the existing body trustees.

When the trustees meet, decisions are taken on a majority basis. A quorum of three trustees is required in meetings.

c. Relationship to Heath Evangelical Church

The charity was originally set up by members of Heath Evangelical Church, Cardiff and this church has supported the charity financially since then.

So far as possible the Pastor of the church shall be a trustee of the charity.

HEATH CHRISTIAN BOOKSHOP TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

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

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees 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 Trustees 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 Trustees and signed on their behalf by:

Andrew Lee

A J Lee
(Trustee)
Date:

September 24, 2025

HEATH CHRISTIAN BOOKSHOP TRUST

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent examiner's report to the Trustees of Heath Christian Bookshop Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees 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

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:

Rachel Doyle

MHA House
Charter Court
Swansea
SA7 9FS

Dated:

ACA DChA

HEATH CHRISTIAN BOOKSHOP TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	9,000	4,644	13,644	12,439
Charitable activities	4	-	49,217	49,217	53,864
Investments	5	-	512	512	366
Total income		9,000	54,373	63,373	66,669
Expenditure on:					
Charitable activities	6	9,000	57,427	66,427	65,803
Total expenditure		9,000	57,427	66,427	65,803
Net movement in funds		-	(3,054)	(3,054)	866
Reconciliation of funds:					
Total funds brought forward		-	64,282	64,282	63,416
Net movement in funds		-	(3,054)	(3,054)	866
Total funds carried forward		-	61,228	61,228	64,282

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

The notes on pages 8 to 19 form part of these financial statements.

HEATH CHRISTIAN BOOKSHOP TRUST

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	917	1,146
		<u>917</u>	<u>1,146</u>
Current assets			
Stocks	11	23,138	23,771
Debtors	12	1,113	1,115
Cash at bank and in hand		43,491	41,421
		<u>67,742</u>	<u>66,307</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(7,431)	(3,171)
Net current assets		<u>60,311</u>	<u>63,136</u>
Total assets less current liabilities		<u>61,228</u>	<u>64,282</u>
Net assets excluding pension asset		<u>61,228</u>	<u>64,282</u>
Total net assets		<u><u>61,228</u></u>	<u><u>64,282</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	61,228	64,282
Total funds		<u><u>61,228</u></u>	<u><u>64,282</u></u>

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

Andrew Lee

A J Lee
(Trustee)

Date: September 24, 2025

The notes on pages 8 to 19 form part of these financial statements.

HEATH CHRISTIAN BOOKSHOP TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Heath Christian Bookshop is an unincorporated charity in Wales within the United Kingdom. The principal address is 122 Whitchurch Road, Heath, Cardiff, CF14 3LZ.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to advance the Christian religion by selling Christian literature, cards, recordings and other related goods.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Heath Christian Bookshop Trust 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 trustees and senior management have concluded that the financial statements should be prepared on a going concern basis and no adjustments or additional disclosures are required to the financial statements at this time.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Donations and legacies income

Donations and legacies income includes donations and gifts that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

2.5 Income from charitable activities

Income from charitable activities includes income received from Bookshop sales. This income is recognised at the point of sale.

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)**2.6 Investment income**

Investment income is recognised on a receivable basis.

2.7 Expenditure

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.

All expenditure is inclusive of irrecoverable VAT.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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.

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

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% reducing balance
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2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Taxation

The charity is exempt from tax on its charitable activities.

2.11 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.

HEATH CHRISTIAN BOOKSHOP TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.12 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.

2.13 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.

2.14 Pensions costs and other post-retirement benefits

The charitable company makes contributions to personal pension schemes on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

2.15 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Gifts and donations	9,000	4,644	13,644
	<u>9,000</u>	<u>4,644</u>	<u>13,644</u>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Gifts and donations	9,000	3,439	12,439
	<u>9,000</u>	<u>3,439</u>	<u>12,439</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Sale of Christian literature	49,217	49,217
	<u>49,217</u>	<u>49,217</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sale of Christian literature	53,864	53,864
	<u>53,864</u>	<u>53,864</u>

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Deposit account interest	512	512
	<u>512</u>	<u>512</u>

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Deposit account interest	366	366

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Sale of Christian literature	9,000	57,427	66,427

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Sale of Christian literature	9,000	56,803	65,803

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Sale of Christian literature	62,107	4,320	66,427

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Sale of Christian literature	61,387	4,416	65,803
	<u>61,387</u>	<u>4,416</u>	<u>65,803</u>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Depreciation	229	229
Independent examination	1,585	1,585
Advertising	188	188
Computer expenses	1,631	1,631
Equipment rental	180	180
Finance	507	507
	<u>4,320</u>	<u>4,320</u>

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	276	276
Independent examination	975	975
Advertising	404	404
Computer expenses	1,635	1,635
Equipment rental	15	15
Finance	1,111	1,111
	<u>4,416</u>	<u>4,416</u>

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	26,900	24,737
Other pension costs	1,285	1,237
	28,185	25,974

The average number of persons employed by the Charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Total	1	1

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 December 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2024	34,139
At 31 December 2024	34,139
Depreciation	
At 1 January 2024	32,993
Charge for the year	229
At 31 December 2024	33,222
Net book value	
At 31 December 2024	917
<i>At 31 December 2023</i>	<i>1,146</i>

11. Stocks

	2024 £	2023 £
Stocks	23,138	23,771

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	389	432
Other debtors	73	64
Prepayments and accrued income	651	619
	<u>1,113</u>	<u>1,115</u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,880	2,078
Other creditors	51	143
Accruals and deferred income	5,500	950
	<u>7,431</u>	<u>3,171</u>

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds	64,282	54,373	(57,427)	61,228
Restricted funds				
Salary Fund	-	9,000	(9,000)	-
Total of funds	64,282	63,373	(66,427)	61,228

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
General Funds	63,416	57,669	(56,803)	64,282
Restricted funds				
Salary Fund	-	9,000	(9,000)	-
Total of funds	63,416	66,669	(65,803)	64,282

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	64,282	54,373	(57,427)	61,228
Restricted funds	-	9,000	(9,000)	-
	<u>64,282</u>	<u>63,373</u>	<u>(66,427)</u>	<u>61,228</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
General funds	63,416	57,669	(56,803)	64,282
Restricted funds	-	9,000	(9,000)	-
	<u>63,416</u>	<u>66,669</u>	<u>(65,803)</u>	<u>64,282</u>

Salary fund

During the year, the charity received restricted donations from the Heath Evangelical Church amounting to £9,000 to assist in the payment of salaries and other costs.

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	917	917
Current assets	67,742	67,742
Creditors due within one year	(7,431)	(7,431)
Total	<u>61,228</u>	<u>61,228</u>

HEATH CHRISTIAN BOOKSHOP TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Analysis of net assets between funds (continued)
Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1,146	1,146
Current assets	66,307	66,307
Creditors due within one year	(3,171)	(3,171)
Total	<u>64,282</u>	<u>64,282</u>

17. Employee benefit obligations

During the year ended 31 December 2024 the charity made contributions totally £1,285 (2023: £1,237) to its employee's pension plan. There were no outstanding contributions payable at the year end (2023: Nil).

18. Related party disclosures

The charity is connected with the Heath Evangelical Church in that it has trustees in common. The charity received gifts from Heath Evangelical Church in the sum of £9,000 (2023: £9,000) during the year to assist with payment of salaries.

Private and Confidential

Heath Christian Bookshop Trust
122 Whitchurch Road
Cardiff
CF14 3LZ

MHA
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

To Whom it may concern,

CONFIRMATION OF REPRESENTATIONS

We confirm to the best of our knowledge and belief that the following representations are made on the basis of having made appropriate enquiries of other trustees and officials of the charity with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that, the following representations can be properly made to you in connection with your independent examiner's report on the charity's financial statements for the year ended 31 December 2024:

1. General

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 23 October 2024 under the Charities Act 2011 for preparing financial statements which give a true and fair view in accordance with United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) (UK GAAP), including the Statement of Recommended Practice, '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 (FRS102), issued by the joint SORP making body, and for making accurate representations to you.

2. The charity is entitled to exemption from audit and at no time during the year fell into an excluded category. We confirm that the members have not required the charity to obtain an audit of its financial statements for the financial year.
3. 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.
4. We have made available to you all documents, including minutes of management meetings, necessary for your report. All the charity's transactions have been properly reflected and recorded in the accounting records produced to you. We have not withheld any information, the knowledge of which would cause you to take a different view in your report.
5. The financial statements are free of material misstatements, including omissions.

6. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We 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 not aware of any actual, suspected or alleged instances of fraud or irregularities affecting the charity involving management, employees who have a significant role in internal control, volunteers or anyone else where the fraud or irregularities could have a material effect on the financial statements.

7. We confirm we have disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the charity's financial statements communicated by current or former employees, analysts, regulators or others.

8. Going concern

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 adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. 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. We are not aware of any material uncertainties or doubts about the ability of the charity to continue as a 'going concern' for the foreseeable future.

9. Laws and regulations

We are not aware of any events which involve possible non-compliance with statute, regulations, contracts, agreements or the charity's constitution which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss.

10. Assets and liabilities

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.

11. We have recorded, as appropriate, all liabilities, both actual and contingent and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
12. 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.

13. Accounting estimates

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 UK GAAP financial reporting framework, including the Statement of Recommended Practice 'Charities SORP (FRS102) (second edition – October 2019), issued by the joint SORP making body.

14. Loans and arrangements with officers

The charity has not granted any advances or credit facilities or made guarantees on behalf of directors or trustees other than those disclosed in the financial statements.

15. Legal claims

All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.

16. Ultimate controlling party

There is no ultimate controlling party.

17. Transactions with related parties

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 the requirements of the Charities Act 2011 or accounting standards.

18. Subsequent Events

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

19. Grants and donations

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 during the period in the application of such income.

Restricted grants and donations are as follows:

- £9,000 from Heath Evangelic Church for salaries.

20. Electronic publication of accounts

We do not intend to distribute or publish the financial statements in electronic form,

Yours faithfully

Andrew Lee

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Andrew Lee

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Signed on behalf of the trustees:

Date of approval of accounts by Board:September 24, 2025