

CHARITY NO: SC049432

COMPANY NO: SC634928

BRINK LITERACY PROJECT

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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BRINK LITERACY PROJECT
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Office	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
Charity Number	SC049432
Company Number	SC634928
Trustees	Danielle Hedlund Catherine Stihler Isabel Davies (Appointed 24.06.2026)
Independent Examiners	Wbg Services LLP 168 Bath Street Glasgow G2 4TP

BRINK LITERACY PROJECT
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Report of the Trustees for the year ended 31 December 2025

The Trustees present their annual report and financial statements of the charity 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 accounts and comply with the memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 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 (FRS 102).

Structure, Governance and Management

- Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 1st July 2019 and registered as a charity on 4th July 2019. Starting in 2023 and finalised in January 2025, the Articles of Association was updated to transition to a smaller governance board, as well as create a Memorandum of Understanding to officialise the relationship between our two branches, and contracts outlining Intellectual Property and Use of Services between our two branches. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

- Recruitment and Appointment of Trustees

Brink Literacy Project Scotland's governance and structure are laid out in its Articles of Association. As per this governing document, the charity is a company limited by guarantee. This document also outlines details on the recruitment and appointment of trustees.

Membership of the Company shall be open to any individual who is appointed to the board as a trustee. No trustee shall become a Member unless they have agreed in writing, in such form as approved by the Trustees, to become a Member.

The maximum number of Trustees shall be five, the minimum two. A person is not eligible for appointment to the board if they are either disqualified from being a charity trustee under the 2005 Act or (except in the case of the Founding Trustee) an employee of the company.

A Trustee can be appointed (or re-appointed) for a term of four years and shall retire from office as a Trustee on the fourth anniversary of their appointment (or re-appointment). A Trustee retiring from office is eligible for reappointment, unless at the time at which they retire, they have held office as a Trustee for a period of 12 consecutive years or more. Such a Trustee is not eligible to be appointed as a Trustee for a period of at least two years following their retiral.

The Founding Trustee who holds office as a Trustee shall remain as a Trustee, unless they advise the board that they do not wish to be re-appointed. Further, the Founding Trustee is not subject to any maximum period of consecutive years of service as a Trustee.

A Trustee may not appoint an alternate Trustee or anyone to act on their behalf at meetings of the Trustees.

BRINK LITERACY PROJECT (A company limited by guarantee)

Report of the Trustees for the year ended 31 December 2025

Structure, Governance and Management (continued)

- Trustee Induction and Training

Upon invitation to become a trustee, trustees are sent a welcome letter signed by Brink's CEO and Chief of Staff (COS), along with a "New Trustee Induction" information package. This package outlines:

- The charity's purposes.
- The role of a Brink trustee.
- The legal/logistical documentation that they will be sent (such as Brink Scotland's Non-Discrimination Policy and its Articles of Association).
- A checklist of the paperwork required from the trustee in order to finalise the appointment.

Brink's COS provides soon-to-be trustees with all the necessary paperwork, liaises with Brink's lawyer and ensures that the appointment has been formalised correctly.

Objectives and Activities

The objects of the Company - as set out in our Articles of Association - are to foster an appreciation of literature, increase literacy rates and use storytelling to empower unrepresented and marginalised group through:

- a) the advancement of the arts, with a particular (but not exclusive) focus on written and performing arts,
- b) the advancement of education through its literacy programs and partnerships with educational institutions,
- c) the relief of those in need by reason of financial hardship or other disadvantage, and;
- d) to promote such similar charitable purposes, objects or institutions in such proportions and manner as the Trustees shall think fit. The expressions 'charitable purpose' or 'charitable object' shall mean a charitable purpose under section 7 of the 2005 Act which is also regarded as a charitable purpose in relation to the application of the Taxes Acts and a 'charitable institution' shall mean a charity in terms of the 2005 Act which is also regarded as a charity in relation to the application of the Taxes Acts, or a charity under the law of any other jurisdiction which is also regarded as a charity in relation to the application of the Taxes Acts, provided that nothing in these Articles shall authorise an application of the property of the Company other than in furtherance of a charitable purpose.

Since the COVID pandemic, Brink Scotland has not returned to in-person programming. This is due predominantly due to several large grants awarded in Colorado to Brink USA for education work, while we are yet to have the capacity or resource to develop our Brink Scotland fundraising.

However, in 2024–2025 we did transition to a smaller governance board and finalised all required legal and fiscal paperwork between our two branches after a 14-month project working with specialised legal counsel.

BRINK LITERACY PROJECT
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Report of the Trustees for the year ended 31 December 2025

Achievements and Performance

Starting in 2023 and finalised in January 2025, our COS worked with Scottish law firm Brodies to update our Articles of Association entirely to transition to a smaller governance board, as well as create a Memorandum of Understanding to officialise the relationship between our two branches, and contracts outlining Intellectual Property and Use of Services between our two branches. These were finalised and signed on 4 March 2025.

Additionally, in forming the smaller governance board, Brink Scotland began searching for and vetting a third trustee in 2025 to allow for further expertise and guidance for the branch. In May 2026, Isabel Davis was invited to become a trustee and was officially appointed on 24 June 2026.

Connection with US Branch

Brink Scotland is not a grant-giving organisation, but it does have a sister branch in the US, which it may make donations to, and receive donations from.

Brink USA was founded in 2007 and received status as a 501(c)3 nonprofit in 2012. It currently runs on an earned-income financial cycle, launching a large fundraising campaign in year 1 to raise funds that are then spent on programming and running the non-profit across the subsequent 2-3 years. Additionally, Brink's CEO and development staff have honed a grant strategy to bring in federal, state, and private grants that have allowed for the expansion of our programming, the ability to hire more paid staff, and invest in professional development and staff training. Brink's education programs (such as the Frames Comic Program piloted in Edinburgh pre-pandemic) were all initially developed in the States. In 2025, this branch had 12 paid staffers, 5 paid community instructors, and 30+ volunteers.

Brink USA also provides the financial support to pay for the legal and accounting fees required for Brink Scotland.

Financial Review

During the year the charity incurred expenditure of £6,492 (2024: £8,916) resulting in a deficit of £6,492 (2024: £8,916). The charity had no reserves at the year end (2024: £nil).

The financial information related to this annual report seeks to cover the costs for maintaining the charity's necessary legal and accounting fees (as paid for by the Brink USA branch).

Please note that Brink Literacy Project Scotland does not hold funds on behalf of others.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Brink Literacy Project for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

BRINK LITERACY PROJECT
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Report of the Trustees for the year ended 31 December 2025

Trustees' responsibilities in relation to the financial statements (continued)

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 UK 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

Signed by:

03E5D0FD37304F6...

Name: Danielle Hedlund

Date: 20 August 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRINK LITERACY PROJECT FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that below;

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

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.

The matter that has come to my attention is that there is fundamental uncertainty over the charity's ability to continue as a going concern. This is disclosed in note 1 (a) to the accounts.

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 20 August 2026

BRINK LITERACY PROJECT
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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Expenditure on:							
Charitable activities	4	(6,492)	-	(6,492)	(8,916)	-	(8,916)
Total expenditure		(6,492)	-	(6,492)	(8,916)	-	(8,916)
Net (expenditure)		(6,492)	-	(6,492)	(8,916)	-	(8,916)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(6,492)	-	(6,492)	(8,916)	-	(8,916)
Funds reconciliation							
Total funds brought forward	8	(24,431)	-	(24,431)	(15,515)	-	(15,515)
Total funds carried forward	8	(30,923)	-	(30,923)	(24,431)	-	(24,431)

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BRINK LITERACY PROJECT
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BALANCE SHEET AS AT 31 DECEMBER 2025

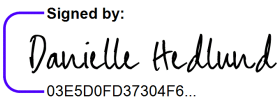
	Note	Total Funds 2025 £	Total Funds 2024 £
Liabilities:			
Creditors falling due within one year	7	(30,923)	(24,431)
Net current liabilities		(30,923)	(24,431)
Net liabilities		(30,923)	(24,431)
The funds of the charity:			
Unrestricted funds	8	(30,923)	(24,431)
Total charity funds		(30,923)	(24,431)

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Signed by:

03E5D0FD37304F6...

Name: Danielle Hedlund

Date: 20 August 2026

BRINK LITERACY PROJECT
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

There is uncertainty over the charity's ability to continue as a going concern due to the lack of incoming resources. The trustees are aware that operations have been paused as a result of coronavirus. At this stage it is unclear when the programmes will begin, though work has already begun to engage Scottish authors through its publishing routes. Further, for the last few years the charity has made the decision to focus on programming through its US branch currently due to changes in the political and economic landscape in the US that required additional focused attention and fundraising. As such, expenses for maintaining the charity are minimal (estimated to be approximately £2,000 for the current financial year for necessary legal and accounting work) to be supplied by Brink USA until such a time that Brink Literacy Project may resume operations.

Given the interest that the charity received pre-pandemic both for delivering education work within Scottish prisons and for fundraising for this work through a mix of foundational and corporate grants, the trustees are confident that this will still be possible once operations resume. Therefore, although there is uncertainty over the charity's ability to continue as a going concern, the Trustees consider it appropriate to prepare the accounts on the going concern basis.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 8.

(c) Income recognition

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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(c) Income recognition (continued)

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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 bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Expenditure on charitable activities comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time of the charity is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of governance costs

Governance costs relating to charitable activities have been apportioned in full to the cost of charitable activities. The governance costs are analysed in note 5.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(g) Cash at bank and in hand

Cash at bank and cash 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.

(h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) 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.

(k) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the company

The charity is a company limited by guarantee registered in Scotland and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). There were no expenses paid to trustees during the period (2024: £nil). No trustee waived any expenses during the year (2024: £nil).

The charity has a sister branch in the USA, Brink Literacy Project US, at the year end the charity owed Brink Project US £29,717 (2024: £23,285) in respect of the charity set up costs and accountancy costs paid by Brink USA during the year.

4. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Governance costs (note 5)	6,492	8,916
	<u>6,492</u>	<u>8,916</u>

BRINK LITERACY PROJECT
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Governance costs

	2025	2024
	£	£
Independent examiner's remuneration	1,206	1,146
Legal costs	5,286	7,770
	<u>6,492</u>	<u>8,916</u>

6. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Independent examiner's remuneration	<u>1,206</u>	<u>1,146</u>

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	29,717	23,285
Accruals	<u>1,206</u>	<u>1,146</u>
	<u>30,923</u>	<u>24,431</u>

8. Analysis of charitable funds

Analysis of Fund movements	2023 Funds b/fwd £	Income £	Expenditure £	Transfers £	2024 Funds c/fwd £
Unrestricted funds					
General funds	(15,515)	-	(8,916)	-	(24,431)
Total unrestricted funds	<u>(15,515)</u>	<u>-</u>	<u>(8,916)</u>	<u>-</u>	<u>(24,431)</u>
TOTAL FUNDS	<u>(15,515)</u>	<u>-</u>	<u>(8,916)</u>	<u>-</u>	<u>(24,431)</u>

Analysis of Fund movements	2024 Funds b/fwd £	Income £	Expenditure £	Transfers £	2025 Funds c/fwd £
Unrestricted funds					
General funds	(24,431)	-	(6,492)	-	(30,923)
Total unrestricted funds	<u>(24,431)</u>	<u>-</u>	<u>(6,492)</u>	<u>-</u>	<u>(30,923)</u>
TOTAL FUNDS	<u>(24,431)</u>	<u>-</u>	<u>(6,492)</u>	<u>-</u>	<u>(30,923)</u>

BRINK LITERACY PROJECT
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Current liabilities	(24,431)	-	(24,431)
	<u>(24,431)</u>	<u>-</u>	<u>(24,431)</u>

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Current liabilities	(30,923)	-	(30,923)
	<u>(30,923)</u>	<u>-</u>	<u>(30,923)</u>

Brink Literacy Project

c/o Turcan Connell
Princess Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Dear Sirs

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2025.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.
2. The financial statements are free of material misstatements including omissions.
3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
4. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.
5. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
6. 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 financial statements.
7. 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.
8. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
9. All claims in connection with litigation that have been, or are expected to be received have been properly accrued for in the financial statements.
10. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.

11. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.
12. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. 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. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. We have considered a period of twelve months from the date of approval of the financial statements. Brink Literacy Project USA has agreed not to call for payment of the amounts owed to it until such time as the charity is able to pay. We believe no further discussions relating to the charity's ability to continue as a going concern need to be made in the financial statements.
14. 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.
15. The disclosures in respect of restricted income shown in the financial statements are complete and accurate.
16. We approve the journal adjustments made during the preparation of the accounts as shown on page 3.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed by:

03E5D0FD37304F6... Trustee

Date: 20 August 2026

1.		Independent examination fee		1,206.00	
		Accruals			1,206.00
		Being accruals at the year end			
2.		Legal costs		5,285.64	
		Accruals (prior year accountancy fee paid by US branch)		1,146.00	
		Creditors			6,431.64
		Being creditors at year end			