



BUCKINGHAMSHIRE SCOUT COUNCIL

ANNUAL REPORT and ACCOUNTS

2023/24

Reference and administrative information

Buckinghamshire Scout Council

Registered Charity: Number 1018127

Address: Buckinghamshire Scout Council
3 Walton Terrace, Walton Street
Aylesbury
Buckinghamshire HP21 7QY

Tel: 01296 422770

Email: county.office@bucks-scouts.org.uk

Website: www.bucks-scouts.org.uk

Bankers: Barclays Bank plc, The Chilterns Group, Amersham

The Scout Association Short Term Investment Service

Auditors: Just Audit & Assurance Ltd, 37 Market Square, Witney,
United Kingdom OX28 6RE

President: Lady Howe

Vice-Presidents: Ann Limb
Ian Newbery

Trustees

Ex-Officio Members

County Chairman:

Peter Cathcart

County Lead Volunteer

(Previously County Commissioner):

James Williamson

County Treasurer:

David Sutherland

Other Trustees

Roy Long

Peter Biggs

David Clarke

Rex Stevens

Matthew House

Clare Clarke

Isabella Inga

Beverley Delaney

Resigned 22nd September 2023

Paul Rawlings

Mark Rutland

Structure, Governance and Management

This report and accounts cover the activities directly controlled by Buckinghamshire Scout Council (Charity Number 1018127), which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Buckinghamshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Buckinghamshire Scout Council that together form the Scout Movement in Buckinghamshire.

In 2023 The Scout Association revised the governance structure of affiliated Counties and Groups. This included the introduction of a revised Constitution, Trust Boards instead of Executive Committees and a change in nomenclature from "Commissioner" to "Lead Volunteers". These changes are reflected in this Report as if they applied for the whole year. The revised Constitution was adopted by The Council at the AGM in September 2023 and the title changes applied from 1st March 2024.

Buckinghamshire Scout Council is led by the County Chairman and managed by a Trust Board. The management of the business of the Council is vested in the Trust Board. This Board, as at year ended 31 March 2024 comprised 3 ex officio Trustees, and 10 Trustees who were elected by the Council at its Annual General Meeting. Although the Trust Board has the power to co-opt additional members throughout the year, none were co-opted in the last year.

The Regional Lead Volunteer has the right of attendance at the Trust Board. In addition, there are a number of invited members, who are not trustees or allowed to vote. In the past year, these included the Regional Development Manager of the Scout Association, the County Commissioner of Girlguiding Buckinghamshire, a representative from Buckinghamshire Council and a representative of Milton Keynes City Council.

The Trust Board is responsible for policy making but delegates some operational decisions to its sub-committees, which may also recommend policies for the consideration of the Trust Board. The Trust Board appoints chairmen and members of sub-committees annually as necessary and appropriate. For the year in question there were three sub-committees:

1. Appointments Advisory Committee: responsible for the appointment and review of adult appointments.
2. Finance Sub-Committee: responsible for the oversight of proper financial planning and budgetary control.
3. Braid Wood Training and Activity Centre Committee: responsible for the management and development of Braid Wood.

The Trust Board of the Council met three times during the period under review, with meetings of sub-committees held as and when necessary.

Our Mission

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Our Values

As Scouts we are guided by these values:

- **Integrity:** We say what we mean and when we make a promise, we keep it.
- **Respect:** We listen to others, explore our differences and work to find common ground.
- **Care:** Scouts are friends to all and think of others before themselves.
- **Belief:** We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation:** Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

Financial review

The Council's Accounts have been prepared in accordance with the Statement of Recommended Practice *Accounting and Reporting by Charities* introduced in 2005, more commonly referred to as the Charities SORP.

Review of 2023/24

The funds increased by £38,998 during the year compared to £8,683 in 2022/23. 2 teams, totalling 60 scouts and scouters attended the World Scout Jamboree in Korea in the summer of 2023 and another team of 36 scouts and scouters embarked on a major trip to mainland Europe. Planning permission has been granted to replace the washing and toilet facilities at Braid Wood. The Annual Census on 31st January 2024 showed a slight overall increase in young people participating in Scouting in Buckinghamshire.

Reserves policy

The Trustees have agreed that available cash reserves should be held representing between six and twelve months revenue expenditure, so as to take account of anticipated revenue projections as well as ensuring the provision of a suitable contingency to protect the continuity of services for the foreseeable future.

As at 31 March 2024 the available cash reserves stood at £428,835, equivalent to over 18 months expenditure based on normal expenditure levels.

Investment policy

The majority of the Scout Council's funds have historically been invested in the Scout Association Short Term Investment Service which is free of risk and provides an acceptable level of income. However This was closed during the year and the cash returned and held in a low interest rate bank account. The Trustees have decided that the excess funds not required for operational cash flow are to be held in a St James Place Cash Deposit Service powered by Flagstone. This will be set up early in the financial year starting 1st April 2024.

Responsibilities of the Trustees

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Scout Council as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Scout Council will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Scout Council and to enable them to ensure that the financial statements meet the requirements of the Charity Commission. The Trustees are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Payroll and Pensions

The Council are meeting all regulations concerning the production of payslips, tax and Pensions by using the Scouts' payroll and pension department.

Auditors

Just Audit and Assurance Ltd, were re-appointed as auditors to the Scout Council during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman.....  Peter Cathcart

Trustee.....  DAVID SUTHERLAND

BUCKINGHAMSHIRE SCOUT COUNCIL
Statement of Financial Activities

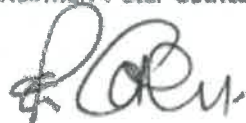
		For the Period Ended 31st March 2024	For the Period Ended 31st March 2023
	Notes	£	£
INCOMING RESOURCES	5		
Incoming resources from generated funds			
Donations and grants		-	5
County Levy		149,147	133,578
		<u>149,147</u>	<u>133,583</u>
Incoming resources from charitable activities			
Scouting activities and events		69,950	53,554
Braid Wood Campsite		86,966	83,106
Central and Adult Support		1,522	1,285
Investment income		6,198	2,669
TOTAL INCOMING RESOURCES		<u>313,783</u>	<u>274,197</u>
RESOURCES EXPENDED	6		
Charitable activities			
Donations and grants		-	-
Scouting activities and events		102,530	102,264
Braid Wood Campsite		44,409	47,301
Adult Support and Training		24,724	27,237
Central Support costs		81,186	66,950
Resources Expended before Depreciation		<u>252,849</u>	<u>243,752</u>
Depreciation		21,936	21,762
TOTAL RESOURCES EXPENDED		<u>274,785</u>	<u>265,514</u>
NET INCOMING RESOURCES		38,998	8,683
NET MOVEMENT IN FUNDS		<u>38,998</u>	<u>8,683</u>
TOTAL FUNDS AT START OF YEAR		1,242,730	1,234,047
TOTAL FUNDS AT END OF YEAR		<u>1,281,728</u>	<u>1,242,730</u>

BUCKINGHAMSHIRE SCOUT COUNCIL
Balance Sheet as at
End of Financial Year

		31st March 2024	31st March 2023
	Notes	£	£
FIXED ASSETS			
Tangible fixed assets	7	890,216	912,152
Total fixed assets		<u>890,216</u>	<u>912,152</u>
CURRENT ASSETS			
Stocks	8	3,467	3,154
Debtors	9	5,980	-
Cash at bank and in hand	10	428,835	424,912
Total current assets		<u>438,282</u>	<u>428,066</u>
LIABILITIES			
Creditors - Amounts falling due within one year	11	46,770	97,488
Receipts in advance		<u>46,770</u>	<u>97,488</u>
NET CURRENT ASSETS		391,512	330,578
TOTAL ASSETS LESS CURRENT LIABILITIES		1,281,728	1,242,730
Creditors - Amounts falling due after more than one year			
NET ASSETS		<u>1,281,728</u>	<u>1,242,730</u>
THE COUNCIL'S FUNDS			
General Fund	12	756,555	717,557
Revaluation Reserve		525,173	525,173
TOTAL FUNDS		<u>1,281,728</u>	<u>1,242,730</u>

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart



Treasurer David Sutherland



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1. Constitution

Buckinghamshire Scout Council is a registered charity whose purpose 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.

2. Scope of the Financial Statements

These financial statements cover the activities directly controlled by the Scout Council. The activities of the Scout Districts and Groups are not reflected in these financial statements. These bodies are separate autonomous charities which are affiliated to The Scout Association.

4. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Statement of Recommended Practice *Accounting and Reporting by Charities*, published in 2005.

(a) Accounting convention

The financial statements are prepared under the historical cost convention as modified to include the revaluation of fixed assets and investments.

(b) Recognition of income

Voluntary income

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

County levy

The County Levy is now payable by youth members only in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2024 is shown in the Statement of Financial Activities.

Investment income

Interest is accounted for on an accruals basis and includes all amounts earned up to 31 March 2024.

Incoming resources from charitable activities

This comprises income from the provision of services and activities supporting the objects of the Scout Council through operations including the County Campsite at Braid Wood.

The charitable activities have been analysed under the following headings:

- Scouting Activities and Events
- Development of Scouting
- Adult Support and Training
- Support and Services to the Scout Movement

The Scout Council's activities are largely financed by the levy on members and income from charitable activities. The activities have been classified as described in Note 6 below, and where income arises from these activities it is classified in the same manner.

Where possible the income and costs relating to a cost-centre are allocated in full to one of the above categories, but, in practice, more than one activity may be involved and details of the allocations are shown in note 5.

(c) Support costs

Support costs comprise the costs which enable the charitable activities to be conducted, but do not in themselves constitute a charitable activity. The support costs have been allocated to the costs of charitable activities based, as far as possible, on either the responsibilities of the member or members incurring the costs, or the reason for the resources expended.

(d) Governance costs

These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising or charitable activities. They include audit fees, the cost of trustee meetings, and of preparing statutory accounts.

(e) Fixed assets

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciation is calculated to write off the cost of assets brought into use at the Balance Sheet date on a straight line basis over their estimated useful lives.

In the case of the freehold buildings at Braid Wood the useful life is taken as 30 years, except for the new Schofield building which is taken to have a useful life of 50 years. No depreciation is provided on the freehold land.

Any gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources in the Statement of Financial Activities.

(f) Grants payable

Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with the beneficiary but which are unpaid at the year-end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

(g) Nature of Funds

Following the requirements of the Statement of Recommended Practice, the Funds of the Scout Council at the March 2024 Balance Sheet date show no Restricted Funds.

Revaluation Reserve

In March 2008 a professional revaluation of the land and buildings at Braid Wood Training and Activity Centre was carried out and the updated value was quoted as £750,000, an increase of £704,354 over previously written down value of £45,646. Subsequently, after the demolition of the main building and the dilapidated outgoings at Braid Wood the revaluation reserve was reduced to £386,097.

Following a five year revaluation the revaluation reserve was increased to £525,173. It was felt to be both prudent and sensible to show this reserve in the accounts as an item separate from the General Fund.

5. INCOMING RESOURCES

	This Year Total Funds <u>all unrestricted</u>		Prior Year Total Funds <u>all unrestricted</u>	
	£	£	£	£
a) Incoming resources from generated funds				
County Levy	149,147		133,578	
Other grants and donations	-		5	
		149,147		133,583
Donations received in respect of the forthcoming refurbishment of the toilet block have been accrued.				
b) Incoming resources from charitable activities				
Section programme and activities				
Other activities				
Beavers	33,988		43,487	
Inclusion & Diversity	-		-	
Cub Scouts	21,870		-	
Other International	-		-	
Media & Communication	-		-	
Duke of Edinburgh Income	324		239	
Other Programme	13,768		9,828	
Scouting activities and events		69,950		53,554
c) Braid Wood Campsite				
Braid Wood Campsite fees		86,966		83,106
d) Central and Adult Support				
Adult Support and Training	738		483	
Central Support/Office	784		802	
		1,522		1,285
e) Investment income				
Scout Association Short Term Investment interest	1,553		2,669	
Other Dividends and Interest	4,645		-	
		6,198		2,669
		<u>313,783</u>		<u>274,197</u>

6. RESOURCES EXPENDED

	This Year		Prior Year	
	Total		Total	
	Funds		Funds	
	all unrestricted		all unrestricted	
	£	£	£	£
a) Charitable activities				
Donations and grants		-		-
b) Scouting activities and events				
Beavers	38,276		46,710	
Cubs	24,465		30	
Squirrels	587		781	
Scouts	55			
Explorers	26			
Development	(2,391)		22,265	
Inclusion & Diversity	815		1,734	
Jamboree	23,468		-	
Other International	-		-	
Media & Communication	2,869		4,620	
Duke of Edinburgh Expense	235		288	
Network	43		1,070	
Other Programme	14,062		24,766	
		102,530		102,264
c) Braid Wood Campsite		44,409		47,301
d) Adult Support and Training				
Activities	-		-	
Adult Training	15,346		19,993	
Adult Awards	459		261	
Annual Dinner	8,919		6,983	
Safeguarding	-		-	
		24,724		27,237
e) Central Support Costs				
Administration and Secretarial	37,230		31,254	
Meetings and Conferences	1,173		1,539	
Insurance	6,111		5,605	
Postage and Telephones	368		506	
Printing, Stationery, Supplies	6,882		1,232	
Rent	11,248		11,248	
Travel	4,524		3,006	
Computer costs & phone	11,905			
Miscellaneous	1,745		12,561	
		81,186		66,950
		252,849		243,752
f) Depreciation				
Braid Wood	21,311		20,846	
Central Support	625		916	
		21,936		21,762
TOTAL RESOURCES EXPENDED		<u>274,785</u>		<u>265,514</u>

Resources expended include:

	2023/24	2022/23
	£	£
Wages, salaries & Pensions	30,980	25,184
Audit fees	6,250	6,070
Trustees' expenses reimbursed	1,704	2,143

During the year 6 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

7. TANGIBLE FIXED ASSETS

	Freehold land and Buildings (Braid Wood)	Braid Wood Plant and Machinery			Furniture and Equipment	Total
	£	Pump £	Mower £	Compactor £	£	£
Asset cost						
1st April 2023	1,137,698	31,196	8,658	798	42,891	1,221,241
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	4,398	4,398
Revaluations	-	-	-	-	-	-
31st March 2024	<u>1,137,698</u>	<u>31,196</u>	<u>8,658</u>	<u>798</u>	<u>38,493</u>	<u>1,216,843</u>
Depreciation						
1st April 2023	237,242	21,432	8,657	574	41,184	309,089
Charge for the year	18,993	1,774	-	79	1,090	21,936
Eliminated on disposal	-	-	-	-	4,398	4,398
31st March 2024	<u>256,235</u>	<u>23,206</u>	<u>8,657</u>	<u>653</u>	<u>37,876</u>	<u>326,627</u>
Net Book Value						
1st April 2023	900,456	9,764	1	224	1,707	912,152
31st March 2024	<u>881,463</u>	<u>7,990</u>	<u>1</u>	<u>145</u>	<u>617</u>	<u>890,216</u>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

	31st March 2024 £	31st March 2023 £
8. STOCKS		
Duke of Edinburgh Award Scheme Stock	1,568	1,197
Stamps	1,900	1,957
	<u>3,468</u>	<u>3,154</u>
9. DEBTORS		
Prepayments and accrued income	5,980	-
10. CASH AT BANK AND IN HAND		
Cash at bank and in hand	428,835	104,912
The Scout Association: Short term investment	-	320,000
	<u>428,835</u>	<u>424,912</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Creditors	11,787	55,152
Receipts in advance	34,983	42,336
	<u>46,770</u>	<u>97,488</u>

12. SUMMARY OF FUND MOVEMENTS

	31st March 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st March 2024 £
Unrestricted Funds					
General Fund	717,557	38,998	-		756,555
Revaluation Reserve	525,173	-	-		525,173
Totals	<u>1,242,730</u>	<u>38,998</u>	<u>-</u>	<u>-</u>	<u>1,281,728</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Revaluation Reserve £	Total Funds £
Tangible fixed assets	365,043	525,173	890,216
Current assets	438,282	-	438,282
Current liabilities	(46,770)	-	(46,770)
Net assets at 31st March 2024	<u>756,555</u>	<u>525,173</u>	<u>1,281,728</u>

Buckinghamshire Scout Council

Independent Auditor's Report to the Members of Buckinghamshire Scout Council

Opinion

We have audited the financial statements of Buckinghamshire Scout Council (the 'Charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP and applicable law.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

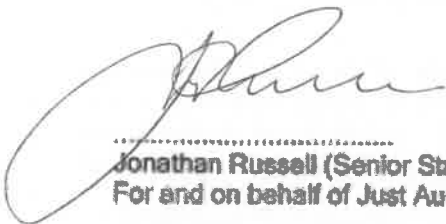
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxon

OX28 6RE

Date:

