

PRIVATE & CONFIDENTIAL

Mr J Patient & Mr N Quin
Friends of West Byfleet Health Centre
Madeira Road
West Byfleet
Surrey
KT14 6DH

12 November 2024
Our Ref: FRI03

Dear Jon & Nick

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The Financial Statements have now been finalised and are enclosed for your attention. If approved please sign where indicated and return to me. I will then complete the independent examiners report and you will receive back a signed copy of the accounts for you to keep for your records.

Please note that the financial statements must be filed at Companies House by **31 December 2024** to avoid a late filing penalty.

In addition, I attach a letter of representation setting out our understanding of various issues relating to the accounts. Please would you read this carefully and, if you are in agreement with all the points listed, would you kindly sign and date the letter where indicated.

Our invoice for dealing with the above work will be sent separately.

If you have any queries before replying, please do not hesitate to contact me.

Yours sincerely



Paul Williams
BWBCA Limited
Encs

REGISTERED COMPANY NUMBER: 04174178 (England and Wales)
REGISTERED CHARITY NUMBER: 1086545

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
FRIENDS OF WEST BYFLEET HEALTH CENTRE

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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FRIENDS OF WEST BYFLEET HEALTH CENTRE

Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to relieve sickness generally, including in particular sickness amongst the patients of the West Byfleet Health Centre, by the provision of ancillary medical equipment, services and facilities. The charity's trustees respond to requests from the practices and staff of the Health Centre for improvements to such equipment, services and facilities. There are three separate practices operating within the health centre, each with its own priorities. It is the usual practice of the charity to seek approval from all three practices before support for a project is agreed.

Public benefit

The activities to achieve the charity's objectives are all carried out for the public benefit as described by the Charity Commission. The beneficiaries of the charity are members of the public who are in need because of concerns over health issues, and the activities of the charity seek to ensure that these people can be supported by better services. The charity sets out in this report the charitable public benefit of its activities. The Board Members have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to operate successfully with strong annual income, prudent expenditure and a positive response to funding requests from the Health Centre. The Wit Knits, the Charity's team of dedicated knitters, undertook considerable fundraising for Easter and Christmas as well as raising circa £3,700 in additional income with activities in the run-up to the Coronation. Total funds raised were over £13,000.

Purchases were made in this financial year for ongoing and regular services. These included women's health physiotherapy services, gynaecological scans (with the use of the ultrasound that the Friends had previously purchased), and the maintenance of watercoolers. The Friends continue to pay an annual warranty for both the ultrasound and the echocardiogram.

An exceptional payment of £20,000 was made towards a 50% contribution to ensure that all waiting and consulting rooms have air-conditioning. This is as a result of the refurbishment of the Health Centre during 2023. A further £50,000 contribution was made in May 2024.

New purchases for medical equipment include:

- Eighteen sets of Oscopes and Ophthalmoscopes for use across all three medical practices.
- Six paediatric sensors and oximeters to support diagnosis for children.
- Three new touchscreens, one for each practice, to replace the old touchscreens that were purchased by the Friends several years ago. These allow patients to check-in for their appointments as well as giving them the option to do so via their phone.

The Charity remains in discussion with the practices as to what other equipment and services it can fund.

The Trustees continue to monitor the reserve funds of the charity to ensure unexpected requests from the Health Centre. The charity held circa £196,000 split between cash in bank and a conservatively-invested fund in Rathbones at 31 March 2024. However, £50,000 had been ear-marked for the remaining contribution towards the air-conditioning improvements which was paid in May 2024. The remaining balance of reserve funds of circa £146,000 are to cover the ongoing maintenance of equipment and services and to consider additional requests.

For the year ending 31 March 2024 donations from Friends (including the recovery of Gift Aid) amounted to £20,374. This compared to the previous financial year of £22,884, a decrease of 11%. There was a modest drop in Gift Aid and a continued reduction in tax recoverable donations. There were also no donations through our JustGiving account for occasional fundraising, e.g. in memoriam of a deceased patient. However, the Wit Knits collected almost £13,300 across three fund raising sales. The Charity also wishes to thank West Byfleet Golf Club who made a donation for a second year running. Other income of £4,944 was achieved through our investment funds and a more bullish stock market than the previous year, up from up from £3,409 in 2023.

On expenditure, costs directly contributing to the Health Centre for equipment and services amounted to £45,830. (This includes the £20,000 air-conditioning contribution.) A further £5,076 was on administrative costs against last year of £4,452, the bulk of which was spent on managing the Rathbones fund. The total cost for this financial year is £50,906 against last year of £24,382.

Net operating loss for the year was £25,588 versus a surplus of £1,911 in the previous year.

The performance in the Rathbones fund was a significant improvement to the previous year. After disposing of some of the investments to fund the air-conditioning payment of £20,000, the market value of the investments and cash held stood at £185,920 versus the previous year of £198,091.

We are, as ever, indebted to our regular donors for their generous support, and to those who bequeath monies to us in their wills. In addition to all the individual donors, the Wit Knits, a dedicated group of knitters at St John's Church, West Byfleet, have continued to support the charity with record fund raising this year as well as a featuring in local press and online news. We also thank BWBCA accountants in Woking for their continued support to the charity.

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The trustees have sought to maintain sufficient reserves to cover a normal level of expenditure over the following 12 month period and to provide for unexpected high value equipment demands in support of Health Centre patients. Reserves continue to be equity-based investments following the receipt of a substantial legacy given to the Friends in 2017. The funds for the equity-based investments are managed by professional fund managers.

Going concern

The trustees consider the charity a going concern. There are sufficient reserves to meet the expected needs of the charity over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Directors/Trustees

The Members of the charity's Board who served during the year are the Directors of the Company under the Companies Act 2006. Board Members are Trustees within the meaning of the Charities Act 2011. Members are appointed by the Board; details regarding the method of appointment and removal of Members are in the charity's Articles of Association.

In addition to the Board, there are a further 11 members who make up the Executive Committee, of which 4 have voting rights and this committee meets twice a year. Trustees are elected or re-elected by the members of the charity at the Executive Committee meetings.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04174178 (England and Wales)

Registered Charity number

1086545

Registered office

The Health Centre
Madeira Road
West Byfleet
Surrey
KT14 6DH

FRIENDS OF WEST BYFLEET HEALTH CENTRE

**Report of the Trustees
for the Year Ended 31 March 2024**

Trustees

N Quin (Chair)
J Patient (Treasurer)
R S Cartledge
I M T Meade
C W P Newell
E Watson Green
P Witze
J Brewer (appointed 19 April 2024)
L Jelly (appointed 24 April 2024)

Voting Members (non Trustees)

A Birkby
D Sherlock
P White

Independent Examiner

BWBCA Limited
Office 44
A30 Business Centre
Higher Stockley Mead
Okehampton
Devon
EX20 1BG

12/11/2024

Approved by order of the board of trustees on and signed on its behalf by:

NA QUIN

N A QUIN (Nov 12, 2024 08:17 GMT)

.....
N Quin - Trustee

**Independent Examiner's Report to the Trustees of
Friends Of West Byfleet Health Centre**

Independent examiner's report to the trustees of Friends Of West Byfleet Health Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

BWBCA Limited

BWBCA Limited (Nov 12, 2024 09:45 GMT)

Paul Williams

BWBCA Limited
Office 44
A30 Business
Centre
Higher Stockley
Mead
Okehampton
Devon
EX20 1BG

Date: **12/11/2024**

FRIENDS OF WEST BYFLEET HEALTH CENTRE

**Statement of Financial Activities
for the Year Ended 31 March 2024**

| | | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|--|-------|--|--|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 20,374 | 22,884 |
| Investment income | 2 | 4,944 | 3,409 |
| Total | | 25,318 | 26,293 |
| EXPENDITURE ON | | | |
| Raising funds | 3 | 4,103 | 3,473 |
| Charitable activities | | | |
| Resources expended | | 46,803 | 20,909 |
| Total | | 50,906 | 24,382 |
| Net gains/(losses) on investments | | 6,500 | (8,954) |
| NET INCOME/(EXPENDITURE) | | (19,088) | (7,043) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 215,741 | 222,784 |
| TOTAL FUNDS CARRIED FORWARD | | 196,653 | 215,741 |

The notes form part of these financial statements

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Balance Sheet 31 March 2024

| | Notes | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Investments | 6 | 185,920 | 198,091 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 1,170 | 1,363 |
| Cash in hand | | 10,400 | 17,155 |
| | | 11,570 | 18,518 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (837) | (868) |
| NET CURRENT ASSETS | | 10,733 | 17,650 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 196,653 | 215,741 |
| NET ASSETS | | 196,653 | 215,741 |
| FUNDS | 9 | | |
| Unrestricted funds | | 196,653 | 215,741 |
| TOTAL FUNDS | | 196,653 | 215,741 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/2024 and were signed on its behalf by:

Jonathan Patient
Jonathan Patient (Nov 12, 2024 09:40 GMT)
J Patient - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Governance costs

These represent those costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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), the general volunteer time given to the charity is not recognised and refer to the trustees' annual report for more information about their contribution.

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.

Investments

Investments are included in the Balance Sheet at bid-market value. Gains and losses on disposal and revaluation of investments are credited or charged to the Statement of Financial Activities.

2. INVESTMENT INCOME

| | 31.3.24 | 31.3.23 |
|---|--------------|--------------|
| | £ | £ |
| Investment income from listed investments | 4,914 | 3,386 |
| Deposit account interest | 30 | 23 |
| | <u>4,944</u> | <u>3,409</u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.3.24 | 31.3.23 |
|-----------------------|---------|---------|
| | £ | £ |
| Newsletter & leaflets | 1,460 | 378 |

Investment management costs

| | 31.3.24 | 31.3.23 |
|----------------------|--------------|--------------|
| | £ | £ |
| Portfolio management | 2,643 | 3,095 |
| Aggregate amounts | <u>4,103</u> | <u>3,473</u> |

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year, J Patient was reimbursed £13 and I Meade £143 for expenses relating to the everyday general running of the charity.

5. 2023 - COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 22,884 |
| Investment income | 3,409 |
| Total | <u>26,293</u> |
| EXPENDITURE ON | |
| Raising funds | 3,473 |
| Charitable activities | |
| Resources expended | <u>20,909</u> |
| Total | <u>24,382</u> |
| Net gains/(losses) on investments | <u>(8,954)</u> |
| NET INCOME/(EXPENDITURE) | (7,043) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | <u>222,784</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>215,741</u></u> |

FRIENDS OF WEST BYFLEET HEALTH CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 April 2023 | 198,091 |
| Additions | 54,336 |
| Disposals | (73,007) |
| Revaluations | 6,500 |
| | <hr/> |
| At 31 March 2024 | 185,920 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 March 2024 | 185,920 |
| | <hr/> |
| At 31 March 2023 | 198,091 |
| | <hr/> |

There were no investment assets outside the UK.

Investments included in Unrestricted Funds are managed by Rathbone Brothers Plc and have an historical cost of £127,185. Included in the closing balance of £185,920 is cash of £53,563 (2023 - £4,921).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 | 31.3.23 |
|--------------------------------|----------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 1,170 | 1,363 |
| | <hr/> | <hr/> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 | 31.3.23 |
|------------------|----------------|------------|
| | £ | £ |
| Accrued expenses | 837 | 868 |
| | <hr/> | <hr/> |

9. MOVEMENT IN FUNDS

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 215,741 | (19,088) | 196,653 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 215,741 | (19,088) | 196,653 |
| | <hr/> | <hr/> | <hr/> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 25,318 | (50,906) | 6,500 | (19,088) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 25,318 | (50,906) | 6,500 | (19,088) |
| | <hr/> | <hr/> | <hr/> | <hr/> |

FRIENDS OF WEST BYFLEET HEALTH CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 222,784 | (7,043) | 215,741 |
| TOTAL FUNDS | <u>222,784</u> | <u>(7,043)</u> | <u>215,741</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 26,293 | (24,382) | (8,954) | (7,043) |
| TOTAL FUNDS | <u>26,293</u> | <u>(24,382)</u> | <u>(8,954)</u> | <u>(7,043)</u> |

10. RELATED PARTY DISCLOSURES

There were £110 total donations received without conditions from trustees during the year (2023 - £160).

FRIENDS OF WEST BYFLEET HEALTH CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

| | 31.3.24 £ | 31.3.23 £ |
|---|------------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations & gift aid | 20,374 | 22,884 |
| Investment income | | |
| Investment income from listed investments | 4,914 | 3,386 |
| Deposit account interest | 30 | 23 |
| | <u>4,944</u> | <u>3,409</u> |
| Total incoming resources | 25,318 | 26,293 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Newsletter & leaflets | 1,460 | 378 |
| Investment management costs | | |
| Portfolio management | 2,643 | 3,095 |
| Charitable activities | | |
| Equipment & services | 37,362 | 10,055 |
| Ultrasound | 8,468 | 9,875 |
| | <u>45,830</u> | <u>19,930</u> |
| Support costs | | |
| Finance | | |
| Bank charges | 60 | 87 |
| Other | | |
| Sundries | 300 | 279 |
| Governance costs | | |
| Companies House fee | 13 | 13 |
| Independent examination fee | 600 | 600 |
| | <u>613</u> | <u>613</u> |
| Total resources expended | <u>50,906</u> | <u>24,382</u> |
| Net (expenditure)/income | <u>(25,588)</u> | <u>1,911</u> |

This page does not form part of the statutory financial statements

For the attention of: Paul Williams
BWBCA Limited
Office 44
A30 Business Centre
Higher Stockley Mead
Okehampton
Devon
EX20 1BG

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the charitable company's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

GENERAL

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2024 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as directors as set out in the terms of your engagement letter dated 17 October 2017 under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records and related financial information, including minutes of all management and trustee meetings and correspondence with The Charity Commission have been made available to you for the purpose of your work.

ASSETS AND LIABILITIES

7. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed as applicable in the notes to the financial statements.
8. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.
9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

LOANS AND ARRANGEMENTS

10. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

LEGAL CLAIMS

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

LAWS AND REGULATIONS

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

RELATED PARTIES

13. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable 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 company law or accounting standards.

SUBSEQUENT EVENTS

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

GOING CONCERN

15. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

GRANTS AND DONATIONS

16. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

RESTRICTED GRANTS AND DONATIONS

17. There are no restricted grants or donations.

Yours faithfully



N A QUIN (Nov 12, 2024 08:17 GMT)

Signed on behalf of the board of directors

12/11/2024