

Company Registration Number 04840851

Charity number 1101339

Bolton Community Furniture Store Limited

Trustees' Report and Financial Statements

For The Year Ended

31 March 2024

Bolton Community Furniture Store Limited

Contents

	Page
Members of the board and professional advisers	1
Trustees annual report	2
Independent examiner's report to the members	6
Statement of financial activities (incorporating the income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

Bolton Community Furniture Store Limited

Company Information

Registered charity name Bolton Community Furniture Store Limited

Charity number 1101339

Company registration number 04840851

Principal office Unit A1
Lecturers Close
Bolton
Lancashire
BL3 6DG

Trustees Andrew Wray Wallen
Jeanne Marie Kelly
Steven Lyons

Secretary Andrew Wray Wallen

Independent examiner Nicola Mason ACA DChA
MHA
9 Winckley Square
Preston
PR1 3HP

Bankers The Co-operative Bank plc
Olympic House
6 Olympic Court
Montford Street
Salford
M50 2QP

Bolton Community Furniture Store Limited

Trustees' Annual Report

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements for the company for the year ended 31 March 2024.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The trustees

The trustees who served the company during the period were as follows:

Jeanne Marie Kelly (Chairman)
Andrew Wray Wallen (Secretary/Treasurer)
Steven Lyons

Structure, governance and management

Governing document

Bolton Community Furniture Store Limited is a company limited by guarantee. It was incorporated on 22 July 2003 and from 1 April 2004 took over the operations of the unincorporated charity bearing the same name. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. On 5 April 2022 the charity changed its name to Bolton Community Furniture Store Limited.

Organisational structure

The charity is managed by an unpaid management committee, consisting of the charity's trustees, meeting 6 or more times a year with the general manager.

Recruitment and appointment of trustees

Trustees are already familiar with the practical work of the charity. All are currently members of the management committee and are selected by members of that committee.

Trustee induction and training

New trustees are offered appropriate induction involving short training sessions, both to familiarise themselves fully with the work of the charity, and to ensure they are kept abreast of developments relevant to the charity in the voluntary sector.

Related parties

The charity works closely with both statutory organisations and voluntary organisations which can assist the charity in fulfilling its objects.

Risk management

The management committee conducts an annual review of the major risks to which the charity is exposed and risks are reviewed by the trustees on a regular basis. Where appropriate, systems and procedures have been established to mitigate the risk that the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity.

Bolton Community Furniture Store Limited

Trustees' Annual Report

Year ended 31 March 2024

Objectives and activities

The charity's principal objects are to assist in the relief of poverty, sickness and distress, the preservation of health and any other charitable purposes, by collecting reusable household goods which would otherwise go to waste and providing such items for the benefit of the communities in the UK, in particular, but not exclusively, those in Greater Manchester.

Our operations aim to benefit the community by providing low-cost furniture, white goods and paint. In addition, on referral by the appropriate agencies e.g. Social Services & Housing Associations, the charity offers a free furniture service for those individuals and families within the community experiencing financial hardship or for those without any visible means of support.

The local community is encouraged to donate furniture suitable for re-use and distribution to those in need by a variety of measures. Donated furniture is available for viewing and selection at the BCFS warehouse on Lecturers Close, Bolton. Selected furniture and white goods are delivered, and can be fitted, at economic cost and the service is operated with three vans and a mix of paid and volunteer drivers, van crew and warehouse staff.

Public benefit statement

Our aim is to provide assistance in the relief of poverty, sickness and distress, the preservation of health and any other charitable purposes by collecting reusable household goods which would otherwise go to waste and providing such items for the benefit of the communities in the UK, in particular, but not exclusively, those in Greater Manchester. The Trustees have had regard to Charity Commission guidance on public benefit.

Achievements and performance

Furniture - BCFS collected and delivered around 3,310 items furniture to 2,509 homes in Bolton. The charity helped around 42 families with its free service providing 186 items of furniture. Its carbon footprint was reduced by 117,870kg of delivered items that were saved from going to landfill waste.

The Charity also provided 87 items of brand-new furniture and electrical goods to 281 individuals and families in 87 households free of charge through funding it received. The majority of the total furniture sales were to families and individuals living in wards that are within the top deprived areas.

Paint - BCFS is part of the Community Repaint Scheme and re used 1,537.15 litres of paint. Its carbon footprint saved 4,119.56kg from going to landfill waste.

LDA (large domestic appliances) - BCFS refurbished 39 washing machines, 17 cookers and 29 dryers which were delivered to 85 homes in Bolton. Its carbon footprint was reduced by 2,417kg saving items from going to landfill waste.

Training - BCFS enabled volunteering experience for 5 individuals totalling 1,384 hours.

Bolton Community Furniture Store Limited

Trustees' Annual Report

Year ended 31 March 2024

Financial review

The principal source of funding is "internal generation". A small amount of funding has additionally come from the discretionary grants from Bolton Council and the Bolton Fund. A free rent period of 4 months at the start of the new premises' lease allowed a saving of around £29,000.

Income for the year was £421,764 (2023 £373,650). Net incoming resources were £13,650 (2023 £41,200).

Free reserves as at 31 March 2024 were £158,230 (2023 £171,845).

Investment policy

Aside from retaining a prudent amount in reserves each year, all the charity's funds are spent in the short term for the maintenance and development of the charity. No investments have been made.

Reserves policy

The charity's reserves policy includes sufficient free reserves to cover an average of six months management and administrative expenditure, together with enough to cover potential redundancy liabilities should unexpectedly the charity have to cease operations.

It has been possible to increase reserves by 50% in the year and these are now held in a higher interest paying account.

Plans for future periods

The charity will continue to develop its furniture services, providing people in need with low-cost, high-quality household items while helping to protect the environment through its recycling activities.

Trustees' responsibilities statement

The trustees (who are also the directors of Bolton Community Furniture Store Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

Bolton Community Furniture Store Limited

Trustees' Annual Report

Year ended 31 March 2024

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed on behalf of the trustees



Jeanne Marie Kelly

Trustee

Approved on 16/08/2024.....

Bolton Community Furniture Store Limited

Independent Examiners Report to the Trustees

Year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 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.



Nicola Mason ACA DChA

MHA

9 Winckley Square

Preston

PR1 3HP

21/08/2024

Bolton Community Furniture Store Limited

Statement of Financial Activities (incorporating the income and expenditure accounts)

Year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income					
Donations and legacies	2	9,859	22,368	32,227	14,645
Investments	3	604	-	604	138
Other income	4	-	-	-	1,579
Charitable activities	5	388,933	-	388,933	357,288
Total income		399,396	22,368	421,764	373,650
Expenditure					
Charitable activities	6	(385,746)	(22,368)	(408,114)	(332,450)
Total expenditure		(385,746)	(22,368)	(408,114)	(332,450)
Net income/(expenditure) before transfers	8	13,650	-	13,650	41,200
Transfer between funds		-	-	-	-
Net movement in funds		13,650	-	13,650	41,200
Reconciliation of funds					
Total funds brought forward		179,169	-	179,169	137,969
Total funds carried forward	16	192,819	-	192,819	179,169

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Bolton Community Furniture Store Limited

Balance Sheet

As at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	10	34,589	7,324
Current assets			
Stocks	11	15,626	22,327
Debtors	12	34,527	14,481
Cash at bank		141,434	148,813
		191,587	185,621
Creditors: amounts falling due within one year	13	(33,357)	(13,776)
Net current assets		158,230	171,845
Total assets less current liabilities		192,819	179,169
Net assets		192,819	179,169
Funds			
Unrestricted income funds	16	192,819	179,169
Total funds		192,819	179,169

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee and authorised for issue on..... and are signed on their behalf by:

JMKelly

16/08/2024

Jeanne Marie Kelly (Chairman)
Trustee

Company Registration Number: 04840851

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

1 Accounting policies

General information and basis of preparation

Bolton Community Furniture Store Limited is a private company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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 Ireland (FRS102) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Bolton Community Furniture Store Limited meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity.

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

Preparation of the accounts on a going concern basis

The trustees are required to assess whether the use of going concern is appropriate, i.e whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. The Trustees consider that they have sufficient funds to meet liabilities as they fall due. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Donations

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

Grants

Revenue grants are shown in the statement of financial activities in the year in which they are received, or receivable, unless they relate to a specified future period in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

Fund accounting

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated against the fund, together with a fair allocation of management and support costs.

Unrestricted funds are donations and other income received or generated for the charitable activities of the organisation.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

1 Accounting policies (continued)

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
Vehicles	- 25% reducing balance

Stocks

Stock is valued at the lower of cost and realisable value and therefore donated items are not included within the year end stock.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme. Contributions payable to the scheme are charged in the period to which they relate.

Critical accounting estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Critical areas of judgement

There are no other critical areas of judgement.

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Small donations	(141)	-	(141)	4,645
Other grants	10,000	22,368	32,368	10,000
	9,859	22,368	32,227	14,645

All donations and legacies in the prior year related to unrestricted funds.

3 Investment income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	604	604	138

Investment income in the prior year related to unrestricted funds.

4 Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£
Contribution to operating costs	-	-	-	1,579
	-	-	-	1,579

Other income in the prior year related to unrestricted funds.

5 Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Furniture collections	117,518	117,518	113,165
Furniture sales	271,416	271,416	244,123
	388,933	388,933	357,288

Income from charitable activities in the prior year related to unrestricted funds.

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

6 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Purchases	99,223	22,368	121,591	70,692
Wages and salaries	135,552	-	135,552	124,082
Pension costs	2,746	-	2,746	2,626
Employers NIC	3,091	-	3,091	1,654
Rent, rates and water	79,985	-	79,985	77,215
Repairs and renewals	4,646	-	4,646	5,228
Insurance	3,533	-	3,533	3,767
Vehicle costs	16,534	-	16,534	13,318
Telephone, fax and email	1,943	-	1,943	1,379
Depreciation	3,196	-	3,196	2,540
Loss on disposal of fixed assets	2,872	-	2,872	-
Volunteers' expenses	1,936	-	1,936	1,918
Postage, stationery, and publications	885	-	885	1,234
Advertising and fundraising	300	-	300	351
Holiday and excursion expenses	27	-	27	20
Sundry expenses	3,498	-	3,498	2,250
Finance charges and interest	3,830	-	3,830	3,597
Governance costs	7 21,949	-	21,949	20,579
	385,746	22,368	408,114	332,450

All expenses have been allocated directly, apart from staff costs which have been based on staff time and telephone/postage and stationery, which have been based on usage.

Prior year	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Purchases.	70,692	-	70,692	39,821
Wages and salaries	124,082	-	124,082	134,252
Pension costs	2,626	-	2,626	2,676
Employers NIC	1,654	-	1,654	3,779
Rent, rates and water	77,215	-	77,215	62,090
Repairs and renewals	5,228	-	5,228	5,664
Insurance	3,767	-	3,767	4,010
Vehicle costs	13,318	-	13,318	12,941
Telephone, fax and email	1,379	-	1,379	2,470
Depreciation	2,540	-	2,540	3,326
Volunteers expenses	1,918	-	1,918	2,376
Postage, stationery and publications	1,234	-	1,234	96
Advertising and fundraising	351	-	351	1,048
Holiday and excursion expenses	20	-	20	32
Sundry expenses	2,250	-	2,250	1,730
Finance charges and interest	3,597	-	3,597	2,562
Governance costs	7 20,579	-	20,579	18,682
	332,450	-	332,450	297,555

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

7 Governance costs

	Unrestricted Funds £	Total Funds 2024 £	2023 £
Salaries and wages	14,618	14,618	13,325
Employer's NIC	1,599	1,599	1,495
Accountancy fees	5,732	5,732	5,401
Legal fees	-	-	358
	21,949	21,949	20,579

8 Net incoming resources/(resources expended) for the year

	2024 £	2023 £
Depreciation	3,196	2,540

9 Staff costs and emoluments

	2024 £	2023 £
Total staff costs were as follows		
Wages and salaries	150,170	137,407
Pension costs	2,746	2,626
Social security costs	4,690	3,148
	157,607	143,181

Particulars of employees:

The average number of employees during the year was as follows

	2024 No	2023 No
Number of staff	9	9

No employee received remuneration of more than £60,000 during the year (2023 – none).

Remuneration of Key Management Personnel was £49,780.

Trustees remuneration

The trustees received no remuneration during the year. Trustees were reimbursed expenses in respect of duties incurred as a trustee amounting to £nil (2023: £nil).

The cost of insurance to indemnify the trustees against the consequence of any neglect or default on their part amounted to £216 (2023: £219).

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

10 Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2023	45,113	40,500	85,613
Additions	-	33,334	33,334
Disposals	-	(18,000)	-
At 31 March 2024	45,113	55,834	100,947
Depreciation			
At 1 April 2023	44,334	33,956	78,290
Charge for the year	195	3,002	3,196
Eliminated on disposal	-	(15,128)	(15,128)
At 31 March 2024	44,529	21,829	66,358
Net book value			
At 31 March 2024	584	34,005	34,589
At 31 March 2023	780	6,544	7,324

11 Stocks

	2024	2023
	£	£
Stock	15,626	22,327

12 Debtors

	2024	2023
	£	£
Trade debtors	4,656	12,528
Other debtors	7,430	669
Prepayments	22,441	1,284
	34,527	14,481

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,903	2,613
Taxation and social security	2,169	7,402
Income received in advance	5,035	626
Other creditors	596	456
Accruals	21,654	2,679
	<u>33,357</u>	<u>13,776</u>

14 Commitments under operating leases

The company had outstanding commitments in respect of operating leases at 31 March 2024 of £294,440 (2023 - £368,050).

	2024	2023
	£	£
<1 year	73,610	73,610
2-5 years	220,830	294,440
	<u>294,440</u>	<u>368,050</u>

15 Funds

	Balance at 1 Apr 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2024
Unrestricted funds					
General funds	179,169	399,396	(385,746)	-	192,819
	<u>179,169</u>	<u>399,396</u>	<u>(385,746)</u>	<u>-</u>	<u>192,819</u>
Restricted funds					
Household Support Fund	-	22,368	(22,368)	-	-
	<u>179,169</u>	<u>421,764</u>	<u>(408,114)</u>	<u>-</u>	<u>192,819</u>

Bolton Community Furniture Store Limited

Notes to the Financial Statements

Year ended 31 March 2024

16 Analysis of net assets between funds

2024	Tangible fixed assets £	Net current assets £	Long term creditors £	Total £
Restricted Income Funds	-	-	-	-
Unrestricted Income Funds	34,589	158,230	-	192,819
Total Funds	34,589	158,230	-	192,819

2023	Tangible fixed assets £	Net current assets £	Long term creditors £	Total £
Restricted Income Funds	-	-	-	-
Unrestricted Income Funds	7,324	171,845	-	179,169
Total Funds	7,324	171,845	-	179,169

17 Related party transactions

There were no related party transactions in the year.

18 Company limited by guarantee

The company is limited by guarantee, governed by its Articles and Memorandum and Association.

Registered office address:
Bolton Community Furniture Store Limited
Unit A1
Lecturers Close
Bolton
Lancashire
BL3 6DG

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 independent examination of the charity's financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

- 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 charity 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.
- 3 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.
- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 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.
- 11 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.
- 12 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 in the financial statements.
- 13 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.
- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements
- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.
- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity'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 charity's ability to continue as a going concern need to be made in the financial statements.
- 17 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.

Yours faithfully

JM Kelly

.....
Jeanne Marie Kelly – Chair

On behalf of the board of trustees

Date16/08/2024.....