

# RESTATED

**Annual Report and Financial Statements  
For The Year Ended 31<sup>st</sup> March 2021**

**BOSP  
BRIGHTER OPPORTUNITIES  
FOR SPECIAL PEOPLE**

(A Company Limited by Guarantee)



**Charity Registration No. 1107392**

**Company Registered in England and Wales No. 5284004**



## Report of the Trustees for the year ended 31<sup>st</sup> March 2021

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***BOSP is dedicated to improving the lives of children and young people who have complex disabilities or life-limiting conditions through fully supported fun social activities, whilst relieving family pressures by providing much needed respite away from the home***



@BOSPCharity



@BOSPEssex

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Registered Charity No. 1107392



## **BOSP Brighter Opportunities for Special People**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2021**

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

### **Chairman's Review**

As with most charities this reporting year was fraught with extreme challenges brought about by the COVID-19 pandemic. It also provided us with exciting learning opportunities, which led to positive change and innovative new services in this our 30<sup>th</sup> year.

Despite initial fears throughout the Third Sector, there was a generous amount of emergency COVID related funding during the pandemic. Following this unexpected generosity, the sector has predicted a shortfall of funds to support charities through recovery and beyond. Sources are citing that many funds have now been exhausted, whilst others had been adversely affected by low investment returns upon which they rely.

With this in mind and to prepare for possible austerity ahead, BOSP made strategic changes last year within the Organisation. Many Charities chose to reduce or furlough their fundraising teams during the pandemic; however, BOSP actively increased its fundraising initiatives during this difficult time, and this proved prudent.

The 2020/21 Accounts evidence the sound financial management of BOSP, where the trustees review actual income and expenditure against budgets at each trustee meeting to ensure that our financial position always remains sustainable. The trustees continue to keep BOSP's Governance practices under review and ensure that our policies are regularly reviewed and updated as required.

The importance of strong governance and a sound financial position came to the fore when the COVID-19 pandemic brought with it uncertainty and the requirement for us temporarily to cease delivery of our face-to-face activities and furlough some of our service delivery and administrative staff. We quickly redirected our efforts into providing outreach and on-line support for our families, supplemented by face-to-face assistance for emergencies for those most in need. After much preparation and planning we were ready to resume delivery of some of our traditional activities in a 'Covid Secure' manner as Government restrictions were relaxed during the summer of 2020.

With the opening of our new self-contained Skills for Life Centre in February 2021, we continue to adapt to an ever-changing environment as we endeavour to meet the needs of families we serve. Having autonomy of premises from which to deliver vital services will provide greater flexibility and control in terms of the services we offer, helping to ensure our future sustainability.



In the light of these challenges, I am extremely proud of our dedicated workforce and fellow trustees at BOSP, whose endeavours have not only enabled BOSP to maintain its services during this past year but also enabled it to expand, providing additional help to more families who required it.

I would also like to extend my heartfelt thanks to all our supporters for showing their commitment to BOSP, by continuing to donate, in the knowledge that something that hasn't changed during this time is our dedication to help families across South Essex and surrounding areas who have children and young people with disabilities.

Peter Davies - Chairman





## Objectives and Activities

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Disabled and very ill children face discrimination and substantial barriers to participation in mainstream activities, resulting in the whole family becoming marginalised and vulnerable to depression, family breakdown and social exclusion.

BOSP's vision is to provide a range of fully supported high-quality leisure and respite services to children and young people with learning and physical disabilities and their families. BOSP supports the government's inclusion agenda and strives to help families lead an active and 'ordinary' life. BOSP aims to offer children and young people with learning and physical disabilities access to the same leisure activities and opportunities as their peers, allowing them to develop independence, self-esteem and social skills in a supportive environment.

BOSP offers a wide range of regular clubs and activities at weekends, evenings and during school holidays.

A summary of the main objectives of the Charity is: -

- a) *the relief of children and young people with special needs by the provision of recreational activities to improve the quality of life of such children and young people*
- b) *the relief of parents, carers and families of children and young people with special needs through the provision of support and respite*

To achieve its objectives, BOSP will:

- Deliver a premium service that combines matched care support with a high Support Worker to child/young person ratio, that is accessible and affordable to families
- Ensure that children, young people and their families are at the centre of our services
- Ensure that the Charity meets the needs of its service users
- Provide safe and appropriately risk assessed services
- Ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- Maximise opportunities for collaboration, partnership and joint working with other organisations in the area
- Ensure that our services are provided to families based on need, fairness and that our commitment to diversity is evident
- Ensure that the consultation, planning, delivery and evaluation of services are maintained effectively and efficiently to enable continuous improvement
- Ensure that the Charity can adapt to changing circumstances

Make certain our fundraising strategy continues to access a variety of funding streams, thereby ensuring the Charity's sustainability and longevity



## Services and Support

The following clubs and support services were provided by BOSP in the year ended 31<sup>st</sup> March 2021:

### Emergency Response Services Delivered During the Pandemic

Everyone has been isolated during COVID but no more so than families who have children with disabilities, often referred to as 'the forgotten demographic' during the pandemic. The Children's Disability Partnership's (DCP) 2021 research exposed the disproportionately negative impact of the pandemic on such families.

Our families had to self-isolate with many unable to collect vital medication or obtain online food deliveries. Some do not have gardens or have access to outside space and were confined to their homes for months on end. Many BOSP children are non-verbal and struggled to understand changes to their routine and why they could not go out, resulting in increasingly challenging behaviours, anxiety, lack of sleep, and increased seizures in some cases.

In response to the urgent needs of our families BOSP diversified services, providing emergency outreach support and alternative services.

#### Outreach Support

This included weekly well-being calls during lock-down to our families, emotional/crisis support signposting, shopping for essentials and medication for very isolated families.

#### On-line Support

To reduce isolation and improve well-being in the children and parent carers we support, BOSP provided a variety of new on-line support services, including family yoga, group music therapy, sensory activity ideas to do at home and Story-Time.

#### Safe Outside Space

For families with no outside space to access during the initial lock-down, BOSP collaborated with Little Havens Children's Hospice who kindly provided our vulnerable families with individual sessions in their large private garden.



#### School's Out

Once schools started to re-open following the first lock-down, it was brought to our attention that some children and young people did not return to full-time education alongside their peers, as their school could not cope with their complex support needs along with COVID regulations. This was resulting in parent carers unable to work as they had to return to their full-time caring duties. Some children were not at school at all due to insufficient places available at Special Schools, whilst others were not at school full-time because their social anxiety and resultant behaviours meant that the school or the child could not cope.







In response, BOSP launched an emergency project to provide weekday care support for these children and young people. This enabled families to remain working whilst reducing the children and young people's isolation, providing them with the social stimulus, confidence and life skills required to enable them to be as independent as they possibly can be.

### **Counselling**

BOSP understands the challenges of caring for a child or young person with a disability or life-limiting illness, the effects it can have on the entire family and the impact having a disability can have on an individual's self-esteem and well-being.



Outcomes from our outreach support highlighted the urgent need for well-being therapy services and as a result of COVID-response funding in November 2020 we were able to develop a successful new counselling service with qualified Psychological Therapist/Integrative Counsellors.

Sessions are for parents or carers who have a child or young person with a disability, siblings (young carers), grandparents or the child/ young person with the disability or life-limiting illness.



Following relaxation of Government restrictions during Summer 2020 we were able progressively to resume the following activities :

### **Saturday Club**

BOSP's Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities allow us to provide children and young people with the consistency on which so many thrive. Children and young people have the opportunity to go swimming in the hydrotherapy pool where our trained lifeguards for the disabled ensure that the environment safely caters for the individual. There are interactive soft-play rooms, a

sensory garden, outdoor gym, an adventure playground and an opportunity to try cooking, arts and crafts and messy play. BOSP also hires qualified outside specialists to provide activities such as sports coaching and music therapy.



### **Holiday Club**

The school holidays can be a period of high stress for our families, due to the change in the child or young person's routine and lack of social opportunities to mix with peers. BOSP's Holiday Clubs provide a variety of social opportunities to provide children and young people with the consistency they need. The Pioneer School is our base for most of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as hydrotherapy, sensory activities and adventure playgrounds, experts are brought in from different fields to deliver diverse and exciting activities, including music therapy, emergency services, magic shows and animal therapy.



### **Whizzy Woodland Away Days**

Our woodland scheme takes place during school holidays at the Thriftwood Scout Camp in Brentwood. This club gives children and young people the opportunity to experience inclusive outdoor activities, something many of our children and young people rarely have the opportunity to try. Activities include woodland walks, nature detectives, scavenger hunts, Emily Grimes Music Therapy, The Greatest Showman Party with TOWIE, and Splats Circus. These activities help to increase the children's and young people's self-esteem and challenge the perception they have of themselves. With different activities each day, children



and young people grow in confidence and learn new skills in a natural environment, while having lots of fun.

### **Chill Zone**

Chill Zone is our 'Out & About' club for young people aged 18+, aimed at promoting independence through decision making, social skills and travel training on public transport. Activities include meals out, bowling, Christmas party with Music Therapy, Mulligans, Rascal Bay Crazy Golf and Woodland Warriors. The young people are actively involved in deciding in which activities they would like to participate and BOSP endeavours to incorporate these into its planning.



### **Family Support & Liaison**

Our family support and liaison service offers one-to-one support and facilitation of peer support sessions at Wat Tyler Country Park. Benefits of this service include helping young people transition to adult services and greater independence, giving family members the opportunity to talk through their concerns and difficulties, respite and education sign-posting, as well as helping to prepare for re-assessment around their Education, Health & Care Plan.





In response to the Coronavirus pandemic with various restrictions on social contact and the inability to access certain premises, activities and venues out in the community, we were sadly unable to deliver the following four services during 2020/21: **Let's Connect, Come & Swim, Walk-With-Us, BOSP Tots**

## **Our Volunteers**

BOSP is very involved in the community and relies on voluntary help. Over 35 volunteers assisted with the organisation and running of fundraising events, general administration and service provision.

We would like to take this opportunity to thank our volunteers for their loyal support and service, and to acknowledge their valuable contribution through this most challenging of years.

## **How Our Services Deliver Public Benefit**

In reviewing BOSP's aims and objectives and the planning of future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 and have referred to the Charity Commission's general guidance on public benefit and how the planned activities will continue to contribute to the aims and objectives that have been set.

All BOSP's charitable activities fall within the description 'relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act 2011 and are undertaken to further BOSP's charitable purposes for the public benefit. This Annual Report details BOSP's achievement and performance and outlines the activities undertaken and how these activities have benefitted the people it was set up to help.

The Charity relies upon grants, donations and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important for our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service. Although an Essex based Charity, BOSP's services are available to families who reside in neighbouring counties and the East London Boroughs.



## BOSP's Beneficiaries

The Council for Disabled Children's 2017 report saw the first analysis in 10 years of children and young people with complex needs, complex forms of autism, or life-limiting conditions, and estimates that numbers have increased dramatically by over 50% since 2004. This national trend continues and is reflected in BOSP's annual report, in that we have seen a noticeable upturn in the number of children and young people with increasingly complex needs coming into the service. Many children and young people who attend BOSP have complex disabilities, having more than one condition. The table below summarises some of the conditions with which our beneficiaries are diagnosed:

ADHD	Dyslexia	Low Muscle Tone
Angelman Syndrome	Dyspraxia	Mental Health Conditions
Anxiety	Emotional Dysregulation	Microcephaly
Asperger's Syndrome	Epilepsy	Mutation in EEF1A2 gene
Autism Spectrum Disorder	Fragile X Syndrome	Nystagmus
Cerebral Palsy	Fucosidosis	Oppositional Defiance Disorder
Chromosome Deletion	Gastrostomy Feeding	Sensory Processing Disorder
Corpus Callosum	Global Developmental Delay	Sleep Disorder
Cri du Chat Syndrome	Hemiplegia	Speech and Language Delay
Hearing Impairment	Holoprosencephaly	Social Emotional Mental Health
Diabetes (insipidus)	Hypermobility Syndrome	Tetrasomy 18p
Double Incontinence	Hypotonia	Tourette Syndrome
Downs Syndrome	Impulsivity	Visual Impairment
Chromosome Addition	Lissencephaly	West Syndrome





## Achievements and Performance



Our face-to-face activities and support for children, young people and their families remained suspended during the first five months of 2020/21 as a result of the UK Government imposed countrywide lockdown. We furloughed some of our service delivery, sessional and administrative staff, and the remaining team members continued to work from home using technology solutions and working flexibly. The mental and physical health of staff was prioritised during this stressful period with regular contact maintained with all staff to support their well-being.

Early and on-going dialogue with key funders was critical to agree how best to continue to support our beneficiaries whilst government restrictions remained in place. We re-directed our service delivery efforts into providing outreach support, including a well-being helpline, food and medication shopping, on-line music therapy and crisis support in the form of emergency home care referrals. We were also successful in some applications for COVID-19 Emergency Funding from various grant-making bodies. Trustees and management have utilised remote meeting technologies to maintain effective governance, and to review new and updated policies, procedures and risk assessments prepared to allow the organisation to resume delivery of some of its traditional activities in a "Covid Secure" manner once government restrictions were relaxed during the summer.

We were delighted to re-open face-to-face sessions in July 2020 and are proud that in the face of adversity we have proved to be extremely adaptable, reliable and responsive to the needs of the families we serve.

We maintained our very high standards throughout. This was not without its challenges however, with many changes required to ensure we conformed to the frequently changing Government, Ofsted/Early Years Foundation Stage, Safeguarding, ACAS and Health & Safety Executive COVID guidelines, whilst still maintaining an opportunity for fun and development for the children. Part of our re-opening framework included undertaking new risk assessments, and establishing or updating policies, procedures and a "COVID secure" re-opening action plan.

We were extremely thankful for the on-going support from our regular funders and we were also fortunate to obtain some Emergency COVID Response funding. In the face of lock-down, we concluded we needed to diversify our marketing, communications, networking and fundraising, and undertook new digital training. As a result, we have increased our digital presence considerably via improved and new social media platforms, website, on-line newsletters, marketing design and promotional videos.



Our partnership working continued, with participation in on-line forums with other third sector organisations, businesses, disability and diversity groups, along with collaborations that led to many successful virtual fundraising events during the year, with the aim of improving awareness, well-being and community engagement of local residents.

It was always in our strategic long-term plan to have our own sole use premises from which to deliver activities from and to provide us with greater autonomy and flexibility, which was never needed more so than during the height of the pandemic. So, we were delighted to obtain our own permanent self-contained Centre in Wat Tyler Country Park in February 2021, along with larger, better ventilated office space to support the welfare of our staff and our growth from weekend and school holiday provision to six days a week support and care.



## Outcomes

Through the delivery of BOSP's structured and fully supported activity sessions, we have:

- Reduced social isolation as the children and young people mixed with peers and Support Workers both virtually and away from their home
- Improved confidence and self-esteem as the children and young people learnt new skills and tried new activities
- Improved communication and independence as the children and young people have begun to make requests and decisions for themselves
- Increased emotional resilience and mental well-being in parents as they accessed vital respite, enabling them to continue their caring role and work

Support Worker observation records, photographs and comments from the children and young people, as well as feedback from families and external partners provided us with evidence of the positive impact our services have on the families we support.





## Family Testimonials

*"BOSP was amazing before COVID but during the pandemic they were there for us at the end of the phone, providing carers to support Samantha\* at home and made every effort to get respite up and running safely as soon as they could. But they went further, listening to our concerns and responding to our needs. They rapidly developed a week day service to support tired families when their children couldn't go back to school. They offer yoga and counselling now to help our mental well-being. I was exhausted having tried to home school three children and meet Samantha's\* needs but her school only opened two days per week - BOSP listened and stepped in and gave Samantha \* and many other children amazing fun filled days which supported their education and developmental needs. They gave me a rest and I knew Samantha\* was safe and well looked after. They have taken every step to keep our children safe and happy. Their staff are amazing, dedicated, educated, well supported by management, fun, committed and energetic. They know our children so well and make sure they get the individualised care and support they need. In by doing that it gives parents peace on mind that we can have the respite we need but our children are having the best day ever"*

*"Just wanted to say a very big thank-you for organising today's online music therapy session. The group that you put together were brilliant and everyone knew each other. Which was nice for them to see one another in such difficult times. Alicia\* really enjoyed her session and carried on singing all day (so thanks for that - lol). Thanks once again, keep safe and well everyone"*

*"My heart goes out to all the amazing people at BOSP, you are all amazing, every one of you"*

*"The BOSP superheroes! In your trusty BOSP Bus, thank you xx"*

*"Thank you for keeping in touch, Thank you for being there for those that need you. Thanks for passing on lots of information"*

*"BOSP has been amazing for our daughter, she has come so far. It is the only club we have been able to leave her at without her crying, clinging to us or me having to stay in the car waiting. Your staff have given 100%, all of them are so lovely"*

\*Names changed





## Financial Review

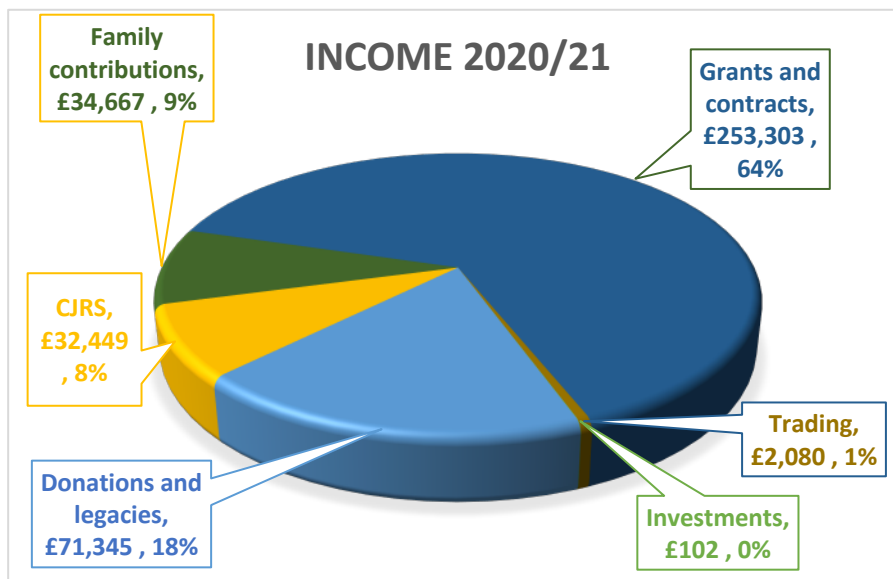
The trustees are pleased to report that Community 360 Independent Examiners were appointed as independent examiner to the Charity for the year 2020/21.

The BOSP Statement of Financial Activities shows a net surplus for the year ended 31<sup>st</sup> March 2021 of £62,462 and our total funds stand at £224,016, with free reserves totalling £157,283

Compared with the 2019/20 financial year, our expenditure increased by 6% and our income increased by 14% in 2020/21.

Our total income for 2020/21 was £393,946. This was raised through:

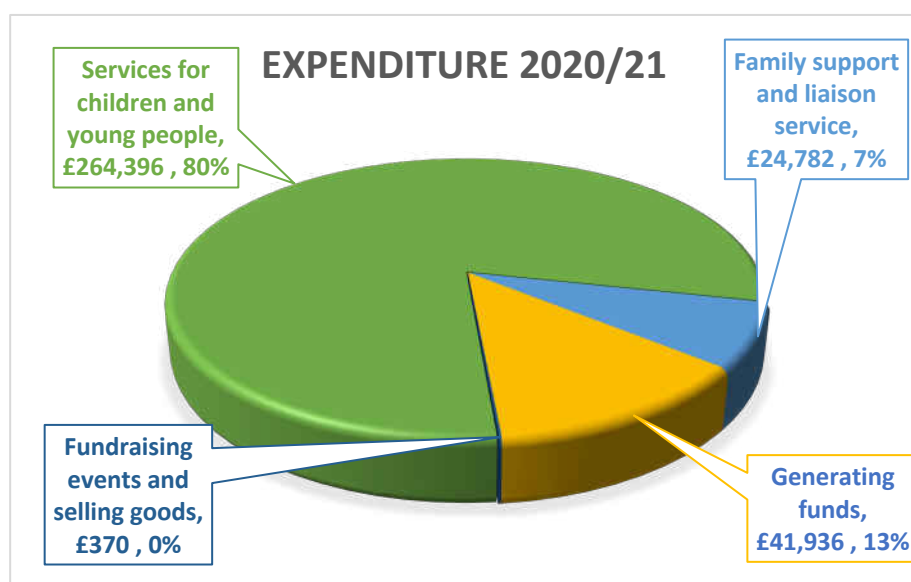
- Grants (£253,303) – Grants received to support our services
- Family contributions (£34,667) – Contributions received towards the provision of our services
- Coronavirus Job Retention Scheme (£32,449) – Grant received to cover payment of furloughed workers
- Donations (£71,345) – Donations include regular gifts, major donations, grants for general use, and money raised by local fundraising and community groups, businesses and corporate partners
- Trading (£2,080) – Monies received from ticket sales for fundraising events, raffles, tombola and goods sold at sessions and events
- Other (£102) – This is primarily income from investments





Our total expenditure for 2020/21 was £331,484. This was spent on:

- Services for children and young people (£264,396) – Costs incurred to provide our clubs and support services
- Family support and liaison service (£24,782) – Costs incurred to provide our family support and liaison service
- Fundraising (£41,936) - This includes costs of marketing to engage new supporters and developing new ways to raise money, to make sure we can continue to provide our services and support in the future
- Events and selling goods (£370) - This includes £359 spent on selling goods, including BOSP stars and t-shirts.



89p out of every £1 we receive is spent directly on services for children, young people and their families. The remainder is used to help raise the funds we require to ensure our long-term sustainability

The successful delivery of our services is dependent upon financial support received from a wide range of funding sources, including charitable trusts, businesses and community fundraising. In the current economic climate, it is difficult to predict the level of support we will receive. Actual income and expenditure are reviewed against budgets at each trustee meeting to ensure the Charity's long-term financial stability is sustainable.

BOSP successfully applied for Essex County Council Short Breaks funding. This accounted for 23% of all our incoming resources and we are most grateful to them for their support. BOSP received a grant via the Government's Coronavirus Job Retention Scheme towards the cost of staff furloughed as a result of the Coronavirus pandemic. Additionally, during the year we received charitable grants from the following trusts and foundations; Basildon Round Table, Billericay Round Table, The Lions Club of Billericay, The Rotary Club of Brentwood a Becket, Billericay Town Rotary, The Rotary Club of Brentwood Trust, Marsh Christian Trust, The David Solomons Charitable Trust, The Angus Lawson Memorial Trust, The Charles S French Charitable Trust, Essex Community Foundation, Essex Youth Trust, Ewan Lane Music Foundation, The



D'Oyly Carte Charitable Trust, The Sylvia Adams Charitable Trust, The Toy Trust, Heart of Pitsea, Lloyds Bank Foundation, Big Issue Invest: Social Enterprise Support Fund, National Lottery Community Fund, The Edward Gostling Foundation, The Sir Jules Thorn Charitable Trust, The Stephen Bloch Image of Disability Charitable Fund, and The E Alec Colman Charitable Fund.

We are thankful to these and all our fantastic supporters, and for the on-going generosity of our many other donors including individuals, businesses, local councils, schools, children's clubs, community groups and other organisations who raise money every year to help us fund our services.

To minimise the financial impact of the COVID-19 pandemic on the Charity, the trustees took the decision to place all non-essential staff on a period of furlough while face-to-face services were suspended until July 2020, and to increase other fundraising efforts and diversify our core services to provide emergency outreach support to isolated BOSP families. Grants were received from the UK Government's Coronavirus Job Retention Scheme for all staff who were placed on furlough. There was a substantial impact on our community fundraising during the year due to COVID-19, but we were successful in applying for grants which supported our organisation.

### **Reserves Policy and Going Concern**

The trustees have examined the charity's requirements for reserves in light of the main risks to the Charity. Considering such factors as requiring funds for unforeseen emergency or other unexpected needs, uncertainty regarding renewal of existing grants and the requirement to cover necessary expenditures in advance of receipt of income, the Trustees have established a policy whereby the organisations reserves should be between three and six months of the Charity's general running costs. At 31<sup>st</sup> March 2021, BOSP held reserves of £157,283, which approximates to 4.4 months' general running costs. On this basis, the Trustees believe that the reserves will enable the Charity to sustain optimal levels of service delivery and meet financial commitments when due.

To provide for future developments which cannot be met from future income, the trustees have designated £57,000 of unrestricted funds towards the costs of a replacement minibus, new premises, a sensory room and IT.

The trustees have reviewed the consequences of COVID-19 and other events and conditions on the operational and financial performance of the Charity. Although there remains some uncertainty, the latest UK Government Planning Scenarios regarding COVID-19 do not envisage a further "lock down" of the type experienced during 2020, which necessitated the temporary cessation of some of our services and fundraising activities.

Donations and corporate support are the income streams that are most uncertain in the present environment; however we continue to be optimistic following the success of our virtual community events and our successful application for grants from new funders.

We envisage that during tough fiscal times support will continue to be available for quality and valued specialist provision from organisations with an interest in the support of families who have children/young people with disabilities.

On this basis, the Trustees believe that adequate resources are available to fund the activities of BOSP for the foreseeable future and as such they are of the view that the Charity is a going concern.





### **Plans for Future Periods**

During the Pandemic, BOSP demonstrated that it was able to react quickly and creatively to support the families who access our services. Keeping the wellbeing of the families who access our services at the heart of what we do will ensure we continue to be successful.

Through on-going review and development of our Business Plan, we will aim to build new, and strengthen existing, relationships, forge local partnerships and look towards new models of delivery that will underpin a more sustainable future. We will also look to further develop our skilled volunteer base.

BOSP intends to continue to provide its existing core services for which it has become so well respected. However, the trustees acknowledge the changing funding situation of the sector and have strategies in place to address this with the aim of becoming a stronger and more resilient organisation with broader service provision. These plans include developing our brand awareness, improving our digital presence and marketing to match the changing fundraising environment, identifying additional funding bodies to secure multi-year funding, and expanding our recently launched weekday services. We will continue to invest in our organisation and technology to ensure we can achieve these goals.

The completion of our purpose-built sensory room in our Skills for Life Centre allows us to increase our range of specialist services further, and with our plans for a larger minibus we will be able to increase the number of children and young people who want to participate in our ever-popular activities that take place out in the community. Our goal of having our own inclusive activity/sports hall remains a long term aspiration.

## **Structure, Governance and Management**

### **Governing Document**

BOSP is a Company Limited by Guarantee governed by its Memorandum and Articles of Association, which were adopted on its incorporation on 11<sup>th</sup> November 2004. BOSP is registered as a charity with the Charity Commission for England and Wales. The members of the Company are its directors, of which there are currently four. The liability of individual members in the event of winding up of the Company is limited to £10.

### **Appointment of Trustees**

The Articles of Association adopted in November 2004 specify that trustees shall be elected annually by the members of the Charitable Company attending the Annual General Meeting. The trustees may co-opt additional trustees during the year to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

### **Trustee Induction and Training**

Potential trustees meet with the Chairman for an informal discussion. New trustees undergo an induction where they meet the CEO and other key employees. They are briefed on their legal obligations under charity and company law, the Articles of Association, the trustee decision-making process, the strategic direction, policy, key risks and the recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.



## **Organisation**

The board of trustees is the governing body and has overall legal responsibility for the Charity. The board sets the strategic direction for BOSP. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the CEO has delegated authority for operational matters including finance, employment, fundraising and service provision related activity.

## **Related Parties and Co-operation with Other Organisations**

None of our trustees receive remuneration or other financial benefit from their work with the Charity. Any connections with a trustee or key management must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year there are no related party transactions to be reported.

BOSP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities or life-limiting conditions, and their families.

## **Pay Policy for Senior Staff**

The board of trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. The pay of senior staff is reviewed annually by the Board of Trustees and considers rises in inflation, changes in responsibility and the Charity's financial resources. All trustees give of their time freely and do not receive any remuneration or financial benefit.

## **Risk Management**

The trustees have assessed the major operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks. These systems include regular income, expenditure and cash flow reviews, ensuring accreditation is up to date, having policies and procedures in place and regular training for staff working in operational and administrative areas. To mitigate the risks to the charity of the COVID-19 pandemic, significant effort has been put into the completion of comprehensive risk assessments, the development of new policies and procedures where necessary and seeking additional sources of funding.



## Reference and Administrative Details

<b>Registered name</b>	BOSP Brighter Opportunities for Special People
<b>Charity number</b>	1107392
<b>Company number</b>	5284004
<b>Registered office</b>	The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex, SS16 4UH
<b>Our advisers</b>	
Independent examiner	Community 360, Winsley's House, High Street, Colchester, CO1 1UG
Bankers	HSBC, 109 High Street, Billericay, Essex, CM12 9AN

## Directors and trustees

The directors of the Charitable Company (the Charity) are its trustees for the purpose of charity law. The trustees serving during the year ending 31<sup>st</sup> March 2021 are as follows:

Peter Davies – Chairman

Andrew Fry - Treasurer

Daphne Horton

Joseph Lane – Vice Chairman



## Trustees' Responsibilities in Relation to the Financial Statements:

The Charity trustees (who are also the directors of BOSP Brighter Opportunities for Special People) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity trustees to prepare financial statements for each year, which gives a true and fair view of the state of affairs of the Charitable Company and of the profit or loss of the Company during that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The trustees are responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to the examining of the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheets for the year ending 31<sup>st</sup> March 2021 and confirm I have made available all the information necessary for its preparation.

Approved by the trustees on ..... 16/12/21 .....

Signed on behalf of the trustees: .....

Peter Davies (Chairman)





## BOSP Brighter Opportunities for Special People

### Statement of Financial Activities For the year ended 31<sup>st</sup> March 2021

	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2021</u>	<u>Total Funds 2020</u>
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	86,035	17,759	103,794	62,111
Charitable activities	4	34,667	253,303	287,970	276,294
Other trading activities	5	2,080	-	2,080	5,504
Investments	6	102	-	102	405
<b>Total income</b>		<b>122,884</b>	<b>271,062</b>	<b>393,946</b>	<b>344,314</b>
<b>Expenditure on:</b>					
Raising funds	7,8	25,685	16,620	42,306	39,664
Charitable activities	7,8	35,875	253,303	289,178	273,185
<b>Total expenditure</b>		<b>61,560</b>	<b>269,923</b>	<b>331,484</b>	<b>312,849</b>
<b>Net income/(expenditure)</b>		<b>61,324</b>	<b>1,139</b>	<b>62,462</b>	<b>31,465</b>
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>61,324</b>	<b>1,139</b>	<b>62,462</b>	<b>31,465</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		161,154	400	161,554	130,089
<b>Total funds carried forward</b>	20,21	<b>222,477</b>	<b>1,539</b>	<b>224,016</b>	<b>161,554</b>

To provide for future developments, the trustees have designated unrestricted funds of £57,000 towards the costs of a replacement minibus, new premises, sensory room, and IT. (2020: £32,000)

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



## BOSP Brighter Opportunities for Special People

### Balance Sheet As at 31<sup>st</sup> March 2021

		<b>31-Mar-21</b>	<b>31-Mar-20</b>
		<b><u>Total</u></b>	<b><u>Total</u></b>
	Note	£	£
<b>Fixed Assets</b>			
Tangible Assets	13	8,194	3,369
<b>Total Fixed Assets</b>		<b><u>8,194</u></b>	<b><u>3,369</u></b>
<b>Current Assets</b>			
Stock	14	502	498
Debtors & Prepayments	15	15,023	14,950
Cash at bank and in hand	16	316,507	207,029
<b>Total Current Assets</b>		<b><u>332,032</u></b>	<b><u>222,477</u></b>
<b>Liabilities</b>			
Creditors falling due within one year	17	(116,211)	(64,292)
<b>Net current assets</b>		<b><u>215,822</u></b>	<b><u>158,185</u></b>
<b>Total assets less current liabilities</b>		<b><u>224,016</u></b>	<b><u>161,554</u></b>
<b>Net Assets</b>		<b><u>224,016</u></b>	<b><u>161,554</u></b>
<b>The funds of the charity:</b>			
<b>Restricted funds</b>		1,539	400
<b>Unrestricted funds</b>			
Designated funds		57,000	32,000
General funds		165,477	129,154
<b>Total Charity Funds</b>	20,21	<b><u>224,016</u></b>	<b><u>161,554</u></b>



### Directors' Responsibilities:

For the year ending 31<sup>st</sup> March 2021, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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

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

Approved by the directors on 16/12/2021 and signed on their behalf by:

Peter Davies

Peter Davies (Chairman)

Andrew Fry

Andrew Fry (Treasurer)



## Notes to the Accounts

### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

#### a) Basis of preparation

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 Republic of Ireland (FRS 102) (effective January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006. BOSP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the Company's ability to continue operating for the next 12 months and on that basis the Charity is a going concern.

#### c) Income

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

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

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 Charity 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 (see note 18).

Income received in advance of provision of service is deferred until the criteria for income recognition are met (see note 19).

#### d) 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 SORP (FRS 102) volunteer time is not recognised. (See 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 the services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.





**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of Charity. Designated funds are unrestricted funds of the Charity, which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations, which the donor has specified are to be solely used for particular areas of BOSP's work or for specific projects being undertaken by BOSP.

**g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds includes all expenditure incurred by the Charity in raising funds for its charitable purposes and includes costs of fundraising events and non-charitable trading, including support costs and costs relating to the governance of the charity apportioned to costs of raising funds.
- Expenditure on charitable activities includes costs incurred in service provision and other activities undertaken to further the purposes of the Charity, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, HR, payroll and governance costs which support BOSP's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

**i) Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their useful economic lives on a straight-line basis as follows:

<b>Asset category</b>	<b>Annual rate</b>
Storage facility	10%
Sensory toys and play equipment	33.33%
IT hardware and equipment	33.33%
Vehicles	20%

**j) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.



**l) Cash at bank and in hand**

Cash at bank and in hand balances were as follows: unrestricted funds £231,545 (2020: £164,349), restricted income funds £85,162 (2020: £42,680).

**m) Creditors and provisions**

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

**n) Pensions**

BOSP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity. Contributions payable for the year are charged in the Statement of Financial Activities.

## **2 Legal status**

BOSP is a Company Limited by Guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

## **3 Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
General donations	45,462	36,040
Coronavirus Job Retention Scheme	32,449	1,965
Grants	17,759	17,281
Gift aid	1,198	1,360
Gifts in kind	6,926	5,465
<b>Total donations and legacies</b>	<b>103,794</b>	<b>62,111</b>

Income from donations, grants and legacies was £103,794 (2020: £62,111) of which £86,035 was unrestricted (2020: £44,830) and £17,759 was restricted (2020: £17,281). This includes a grant of £32,449 received under the Coronavirus Job Retention Scheme. The value of goods donated to the Charity is estimated at £6,926 (2020: £5,465). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within expenditure. BOSP benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

## **4 Income from charitable activities**

	<b>2021</b>	<b>2020</b>
Session contributions	34,337	66,868
Grants and contracts	253,303	209,426
Essentials for families (COVID)	330	-
<b>Total income from charitable activities</b>	<b>287,970</b>	<b>276,294</b>



## 5 Income from other trading activities

	2021	2020
Fundraising events	737	4,047
Merchandise	745	109
Staff t-shirts & DBS checks	598	1,348
<b>Total income from other trading activities</b>	<b>2,410</b>	<b>5,504</b>

## 6 Investment income

Investment income of **£102** (2020: £405) arises from money held in interest bearing deposit accounts.

## 7 Resources expended

	Direct costs	Allocated costs	Total 2021	Total 2020
<i>Costs of raising funds:</i>				
Generating donations & voluntary income	31,487	10,449	41,936	37,286
Costs of goods sold	359	-	359	913
Fundraising events	11	-	11	1,465
<i>Expenditure on charitable activities:</i>				
Services for children and young people	187,842	76,554	264,396	249,381
Family support service	16,091	8,691	24,782	23,804
<b>Total expenditure</b>	<b>235,790</b>	<b>95,694</b>	<b>331,484</b>	<b>312,849</b>

Total expenditure for the year was £331,484 (2020: £312,849) of which £269,923 was restricted (2020: £230,892).

## 8 Support costs allocated

BOSP identifies the cost of its support functions. It then identifies those costs that relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken, and costs of raising funds in the year (see note 7).

	Support	Governance	Total 2021	Total 2020
General office	30,709	-	30,709	23,347
Information technology	4,217	-	4,217	2,530
Independent examination	-	700	700	700
Legal and other professional fees	-	939	939	1,549
Salaries, wages and related costs	59,129	-	59,129	53,996
Trustee and other business meetings	-	-	-	39
	<b>94,055</b>	<b>1,639</b>	<b>95,694</b>	<b>82,161</b>

## 9 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2021	2020
Salaries and wages	253,807	224,655
Social security costs	11,079	9,769
Pension costs	3,055	2,364
	<b>267,941</b>	<b>236,788</b>



The key management personnel comprise the trustees, Chief Executive Officer, Senior Charity Administrator, Financial Controller and Services Manager. The total employee benefits of the key management personnel were £102,055 (2020: £92,897).

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Charity trustees were not paid and did not receive any other benefits in the year (2020: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2020: nil).

## 10 Staff numbers

	2021	2020
Admin and support	2	2
Fundraising	2	2
Charitable activities	53	46
	<u>57</u>	<u>50</u>

## 11 Related party transactions

During the year ended 31st March 2021, there were no related party transactions (2020: nil).

## 12 Corporation taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 13 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
<b>Cost:</b>				
As at 1st April 2020	9,850	21,885	7,250	38,985
Additions		7,076		7,076
As at 31st March 2021	<u>9,850</u>	<u>28,961</u>	<u>7,250</u>	<u>46,061</u>
<b>Depreciation:</b>				
As at 1st April 2020	9,850	20,563	5,204	35,617
Charge for the year		1,107	1,143	2,250
As at 31st March 2021	<u>9,850</u>	<u>21,670</u>	<u>6,347</u>	<u>37,867</u>
<b>Net Book Value:</b>				
As at 31st March 2020	-	1,322	2,047	3,369
As at 31st March 2021	-	7,291	903	8,194



#### 14 Stock

	31-Mar-21	31-Mar-20
Christmas cards	151	203
Travelling stars and trees	3	4
T-shirts and fleeces	348	291
	<b>502</b>	<b>498</b>

#### 15 Debtors

	31-Mar-21	31-Mar-20
Trade debtors	2,413	841
Prepayments & accrued income	12,610	14,109
	<b>15,023</b>	<b>14,950</b>

#### 16 Cash at bank and in hand

	31-Mar-21	31-Mar-20
Current account	20,816	13,164
Reserve account	294,966	187,864
Cash in hand	289	125
Undeposited funds	436	5,876
	<b>316,507</b>	<b>207,029</b>

#### 17 Creditors: amounts falling due within one year

	31-Mar-21	31-Mar-20
Sundry creditors	8,262	7,677
Taxation and social security costs	9,120	3,179
Accrued expenses	2,068	4,859
Short-term compensated absences (holiday pay)	6,475	1,764
Deferred income	89,608	46,370
Pension costs	677	443
	<b>116,211</b>	<b>64,292</b>

#### 18 Contingent assets

As at 31 March 2021, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.

#### 19 Deferred income

Deferred income comprises session contributions and funding received for service provision and development from 1<sup>st</sup> April 2021.

	31-Mar-21	31-Mar-20
Balance as at 1st April	46,370	61,396
Amount deferred in the year	296,958	196,637
Amount released in the year	(253,719)	(211,664)
<b>Balance as at 31st March</b>	<b>89,608</b>	<b>46,370</b>





## 20 Analysis of charitable funds

### *Movement in unrestricted funds*

	<b>Funds 01-Apr-20</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Funds 31-Mar-21</b>
General funds	129,154	122,884	(61,560)	(25,000)	165,477
Designated Funds:					
- Premises	15,000			10,000	25,000
- Minibus	15,000			10,000	25,000
- IT	2,000			1,000	3,000
- Sensory Room	-			4,000	4,000
<b>Total</b>	<b>161,154</b>	<b>122,884</b>	<b>(61,560)</b>	<b>-</b>	<b>222,477</b>

### *Movement in restricted funds*

	<b>Funds 01-Apr-20</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Funds 31-Mar-21</b>
Services for children & young people	-	224,899	(224,399)	-	500
Family support & liaison service	-	28,904	(28,904)	-	-
Equipment and toys	400	10,493	(9,854)	-	1,039
Organisation Development		6,766	(6,766)		-
<b>Total</b>	<b>400</b>	<b>271,062</b>	<b>(269,923)</b>	<b>-</b>	<b>1,539</b>

## 21 Analysis of net assets between funds

	<b>General fund</b>	<b>Designated fund</b>	<b>Restricted fund</b>	<b>Total funds 31-Mar-21</b>	<b>Total funds 31-Mar-20</b>
Tangible fixed assets	8,194	-	-	8,194	3,369
Cash at bank and in hand	174,345	57,000	85,162	316,507	207,029
Other net current assets/(liabilities)	(17,063)	-	(83,623)	(100,686)	(48,844)
Creditors of more than one year	-	-	-	-	-
<b>Total</b>	<b>165,477</b>	<b>57,000</b>	<b>1,539</b>	<b>224,016</b>	<b>161,554</b>

To provide for future developments, the trustees have designated unrestricted funds of £57,000 towards the costs of a replacement minibus, new premises, sensory room, and IT. (2020: £32,000)

## 22 Post balance sheet events

Since the March 31<sup>st</sup> 2021 to the date of signing these financial statements the COVID-19 pandemic has had an economic effect across all sectors, and the trustees have considered the effect on the charity as a going concern, its resilience through this period and the effect on the assets and funds of the charity. The trustees have reviewed the revised financial plans and agreed a series of activities that ensure financial stability in these difficult times. It is felt that with the current assets held, the trustees conclude that COVID-19 will not impact on the charity continuing to be a going concern.



## Independent Examiners Report

I report on the accounts of BOSP Brighter Opportunities for Special People for the year ended 31 March 2021 which are set out on pages 20 to 29.

### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex

Date 16<sup>th</sup> December 2021