

Trustees' Annual Report for the period

Period start date		Period end date	
From	01 09 2022	To	31 08 2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	AGNES EASTON			
2	SAMANTHA HOUGH			
3	KERRY HOBSON			
4	LYNN BAKER			
5	JOSIE FARRELLY	SECRETARY		
6	JENNIFER KENNY			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	DEED OF TRUST
How the charity is constituted (eg. trust, association, company)	LIMITED COMPANY
Trustee selection methods (eg. appointed by, elected by)	ELECTED

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER THE STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main
achievements of the charity
during the year**

THE PRE SCHOOL AIMS TO PROVIDE CARE FOR A MAXIMUM OF 48 CHILDREN AT ANY ONE TIME IN THE EARLY YEARS AGE GROUP. IT OPERATES FROM TWO ROOMS ON A PRIMARY SCHOOL SITE IN BURTON UPON TRENT. THE PRESCHOOL HAS REGULAR INSPECTIONS BY OFSED.

Section E Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:



- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jennifer Kenny	LYNN BAKER
Position (eg Secretary, Chair, etc)	Committee member + manager	COMMITTEE member
Date	16 th May 24	

WINSHILL PRE-SCHOOL

Charity No. 1125373

Company No. 06591286

Trustees' Report and Unaudited Accounts

31 August 2023

	Pages
Trustees' Annual Report	-

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06591286

Charity No. 1125373

Registered Office

TOWER VIEW PRIMARY SCHOOL
VANCOUVER DRIVE
WINSHILL
BURTON ON TRENT
DE15 0EZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

L. BAKER

J. KENNY

Accountants

CHARTERHOUSE ACCOUNTANTS LTD
3 BRINDLEY COURT
DALEWOOD ROAD
NEWCASTLE
ST5 9QA

OBJECTIVES AND ACTIVITIES

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity's report should explain the trustees perspective of the future direction of the charity...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. KENNY
Trustee
31 August 2023

WINSHILL PRE-SCHOOL
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	4	153,417	153,417	150,397
Investments	5	753	753	47
Total		154,170	154,170	150,444
Expenditure on:				
Other	6	148,391	148,391	155,062
Total		148,391	148,391	155,062
Net gains on investments		-	-	-
Net income/(expenditure)	7	5,779	5,779	(4,618)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		5,779	5,779	(4,618)
Other gains and losses				
Net movement in funds		5,779	5,779	(4,618)
Reconciliation of funds:				
Total funds brought forward		101,017	101,017	105,635
Total funds carried forward		106,796	106,796	101,017

WINSHILL PRE-SCHOOL
Summary Income and Expenditure Account
for the year ended 31 August 2023

	2023 £	2022 £
Income	153,417	150,397
Interest and investment income	753	47
Gross income for the year	<u>154,170</u>	<u>150,444</u>
Expenditure	147,511	153,060
Depreciation and charges for impairment of fixed assets	880	2,002
Total expenditure for the year	<u>148,391</u>	<u>155,062</u>
Net income/(expenditure) before tax for the year	5,779	(4,618)
Net income /(expenditure)for the year	<u><u>5,779</u></u>	<u><u>(4,618)</u></u>

WINSHILL PRE-SCHOOL

Balance Sheet

at 31 August 2023

Company No. 06591286	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	634	1,514
		<u>634</u>	<u>1,514</u>
Current assets			
Debtors	10	-	936
Cash at bank and in hand		106,409	98,567
		<u>106,409</u>	<u>99,503</u>
Net current assets		106,409	99,503
Total assets less current liabilities		107,043	101,017
Creditors: Amounts falling due after more than one year	11	(247)	-
Net assets excluding pension asset or liability		<u>106,796</u>	<u>101,017</u>
Total net assets		<u>106,796</u>	<u>101,017</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		106,796	101,017
		<u>106,796</u>	<u>101,017</u>
Reserves	12		
Total funds		<u>106,796</u>	<u>101,017</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 August 2023

And signed on its behalf by:

J. KENNY

Trustee

31 August 2023

WINSHILL PRE-SCHOOL
Statement of Cash flows
for the year ended 31 August 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	5,779	(4,618)
Adjustments for:		
Depreciation of property, plant and equipment	880	2,002
Dividends, interest and rents from investments	(753)	(47)
Decrease/(Increase) in trade and other receivables	936	(936)
Increase/(Decrease) in trade and other payables	247	(780)
Net cash provided by/(used in) operating activities	<u>7,089</u>	<u>(4,379)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	753	47
Net cash from/(used in) investing activities	<u>753</u>	<u>(418)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	7,842	(4,797)
Cash and cash equivalents at the beginning of the year	98,567	103,364
Cash and cash equivalents at the end of the year	<u>106,409</u>	<u>98,567</u>
Components of cash and cash equivalents		
Cash and bank balances	106,409	98,567
	<u>106,409</u>	<u>98,567</u>

for the year ended 31 August 2023

1 Accounting policies

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 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

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.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	150,397	150,397
Investments	47	47
Total	<u>150,444</u>	<u>150,444</u>
Expenditure on:		
Other	155,062	155,062
Total	<u>155,062</u>	<u>155,062</u>
Net income	<u>(4,618)</u>	<u>(4,618)</u>
Net income before other gains/(losses)	(4,618)	(4,618)
Other gains and losses:		
Net movement in funds	<u>(4,618)</u>	<u>(4,618)</u>
Reconciliation of funds:		
Total funds brought forward	105,635	105,635
Total funds carried forward	<u>101,017</u>	<u>101,017</u>

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
153,417	153,417	150,397
<u>153,417</u>	<u>153,417</u>	<u>150,397</u>

5 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
753	753	47
<u>753</u>	<u>753</u>	<u>47</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
	2,692	2,692	2,264
Employee costs	126,357	126,357	133,377
Premises costs	8,541	8,541	8,727
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	880	880	2,002
General administrative costs	6,849	6,849	5,748
Legal and professional costs	3,072	3,072	2,944
	<u>148,391</u>	<u>148,391</u>	<u>155,062</u>

7 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	880	2,002

8 Staff costs

	2023	2022
Salaries and wages	123,176	131,477
Social security costs	1,032	136
Pension costs	1,843	1,456
	<u>126,051</u>	<u>133,069</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 September 2022	70,068	70,068
Disposals	(511)	(511)
At 31 August 2023	<u>69,557</u>	<u>69,557</u>
Depreciation and impairment		
At 1 September 2022	68,554	68,554
Depreciation charge for the year	880	880
Disposals	(511)	(511)
At 31 August 2023	<u>68,923</u>	<u>68,923</u>
Net book values		
At 31 August 2023	<u>634</u>	<u>634</u>
At 31 August 2022	<u>1,514</u>	<u>1,514</u>

10 Debtors

	2023	2022
	£	£
Trade debtors	-	936
	<u>-</u>	<u>936</u>

11 Creditors:
amounts falling due after more than one year

	2023	2022
	£	£
Trade creditors	247	-
	<u>247</u>	<u>-</u>

12 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	101,017	154,170	(148,391)	106,796
Total funds	<u>101,017</u>	<u>154,170</u>	<u>(148,391)</u>	<u>106,796</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	634	-	634
Net current assets	106,409	-	106,409
Creditors due in more than one year and provisions	-	(247)	(247)
	<u>107,043</u>	<u>(247)</u>	<u>106,796</u>

14 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	98,567	7,842	106,409
	<u>98,567</u>	<u>7,842</u>	<u>106,409</u>
Net debt	<u>98,567</u>	<u>7,842</u>	<u>106,409</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>1,843</u>	<u>1,456</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

WINSHILL PRE-SCHOOL
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	153,417	153,417	150,397
	<u>153,417</u>	<u>153,417</u>	<u>150,397</u>
Investments	753	753	47
	<u>753</u>	<u>753</u>	<u>47</u>
Total income and endowments	154,170	154,170	150,444
Expenditure on:			
Other expenditure	2,692	2,692	2,264
	<u>2,692</u>	<u>2,692</u>	<u>2,264</u>
Employee costs			
Salaries/wages	123,176	123,176	131,477
Employer's NIC	1,032	1,032	136
Pension costs	1,843	1,843	1,456
Staff welfare	306	306	308
	<u>126,357</u>	<u>126,357</u>	<u>133,377</u>
Premises costs			
Rent	7,758	7,758	7,966
Premises insurances	783	783	761
	<u>8,541</u>	<u>8,541</u>	<u>8,727</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	880	880	2,002
Bank charges	60	60	94
Equipment expensed	4,427	4,427	3,051
Stationery and printing	526	526	623
Subscriptions	85	85	50
Sundry expenses	785	785	1,047
Telephone, fax and broadband	966	966	883
	<u>7,729</u>	<u>7,729</u>	<u>7,750</u>
Legal and professional costs			
Accountancy and bookkeeping	3,049	3,049	2,944
Other legal and professional costs	23	23	-
	<u>3,072</u>	<u>3,072</u>	<u>2,944</u>
Total of expenditure of other costs	<u>148,391</u>	<u>148,391</u>	<u>155,062</u>
Total expenditure	148,391	148,391	155,062

WINSHILL PRE-SCHOOL
Detailed Statement of Financial Activities

Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	5,779	5,779	(4,618)
	<hr/>	<hr/>	<hr/>
Net income/(expenditure) before other gains/(losses)	5,779	5,779	(4,618)
	<hr/>	<hr/>	<hr/>
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	5,779	5,779	(4,618)
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	101,017	101,017	105,635
	<hr/>	<hr/>	<hr/>
Total funds carried forward	106,796	106,796	101,017
	<hr/>	<hr/>	<hr/>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
WINSHILL PRE-SCHOOL

On accounts for the year
ended

31/08/2023

Charity no
(if any)

1125373

Set out on pages

1-9

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

24/04/2024

Name:

LISA BARBER

Relevant professional
qualification(s) or body
(if any):

MAAT

Address:

16 EASTGATE BUSINESS CENTRE

EASTERN AVENUE, BURTON ON TRENT

STAFFORDSHIRE DE13 0AT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.