

GREAT BARTON PATHWAYS LIMITED
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

COMPANY NUMBER: 06601291
CHARITY NUMBER: 1125759

GREAT BARTON PATHWAYS LIMITED

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GREAT BARTON PATHWAYS LIMITED

REPORT OF THE DIRECTORS/TRUSTEES

The directors/trustees present their report with the accounts of Great Barton Pathways Limited for the year ended 31 August 2022. The annual report forms part of this report.

REFERENCE AND ADMINISTRATION DETAILS:-

DIRECTORS	Mrs L Moss Mr R Webb Mrs L Reynolds (resigned 31 August 2022) Mrs H Feakes (appointed 6 October 2022) Dr L Powell (appointed 6 October 2022)
COMPANY SECRETARIES	Mrs L Reynolds (resigned 31 August 2022) Mrs H Feakes (appointed 6 October 2022) Dr L Powell (appointed 6 October 2022)
REGISTERED/ PRINCIPAL OFFICE	School Road, Great Barton, Bury St Edmunds, Suffolk, IP31 2RJ
COMPANY REGISTRATION NUMBER	06601291
CHARITY REGISTRATION NUMBER	1125759
TRUSTEES	Mrs L Moss Mr R Webb Mrs L Reynolds (resigned 31 August 2022) Mrs H Feakes (appointed 6 October 2022) Dr L Powell (appointed 6 October 2022)
BANKERS	CAF
REPORTING ACCOUNTANTS	Twinn Accountants Limited, Suite 4 East Barton Barns, East Barton Road, Great Barton, Suffolk, IP31 2QY
SOLICITORS	Metcalf Copeman & Pettefar, Cage Lane, Thetford, Norfolk, IP24 2DT

GREAT BARTON PATHWAYS LIMITED

REPORT OF THE DIRECTORS/TRUSTEES (Continued)

The directors submit their Report and Accounts for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 to 14 of the accounts and comply with the charity's trust deed, the Charities Act 2011, 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 FRS102 published on 16 July 2014 and updated 2 February 2016 and the Companies Act 2006.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, it was incorporated on 23 May 2008 and registered as a charity on 8 September 2008. The company remained dormant until 1 August 2008 when operations from a former un-incorporated charity 'Great Barton Under 5's' (charity number 1013627) were transferred.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

The company is limited by guarantee and has no authorised or issued share capital. The members may be called upon to contribute £1 each in the event of the company going into liquidation.

Trustee Induction and Training

The original and current trustees are already familiar with the practical work of the charity due to their 'hands on' involvement. Future new Trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. Potential new Trustees will also be provided with the Charity Commission publication 'The Essential Trustee: what you need to know'.

Objectives and activities for public benefit

The principal activities of Great Barton Pathways Limited are in the pursuance of the objects for which it was formed, namely:-

Enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibilities for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

The Board of Trustees are aware of their duty to ensure the activities of Great Barton Pathways further its charitable objectives and that these activities are for the purpose of public benefit.

GREAT BARTON PATHWAYS LIMITED

REPORT OF THE DIRECTORS/TRUSTEES (Continued)

Achievements and Performance

The 2021/22 year has seen the Preschool through a more settled year, having come out of the tail end of COVID, with preschool and wrap around services back to operating as it did previously. With costs rising across the board, and no further government support available, the school kept financially strong throughout.

Total income for the year has risen by 6% as compared with the previous year. Within total income we have seen a slight increase in income generated from preschool fees, which is as a result of an increase in numbers of children attending and an increase in funded hours claimed. The main reason for the increase in total income is because the 'Wrap Around Care' income stream has increased significantly, up by £17k, from the previous year. In 2021 Pathways operated in a very limited capacity, restricting bubble sizes to keep both children and staff as safe as possible, which therefore had an impact on the level of income that was able to be generated. Whereas in 2022 Pathways was able to operate as normal.

Costs have increased quite considerably across the board. Direct costs have increased by 13% from last year, which is mainly represented by staff costs. Pathways was unable to claim any further furlough monies, which therefore pushes up the staff costs. Also, it was agreed that Pathways would invest some money into a couple of members of staff who are both now half way through doing their level 3 and 5 qualifications respectively. Pathways has always encouraged and been supportive of staff wanting to improve and/or extend their qualifications.

Other areas Pathways has seen increases in costs are in the rates (as Pathways no longer receives any rates 'holiday'), electricity and gas (due to the ongoing rises in the cost of fuel) and repairs and renewals (as the air-con units all needed some attention this year).

There has been some significant capital spend this year, the majority of it relating to the disposal of the old 'pirate ship' and the installation of the new play equipment. This is spend that had been budgeted for and discussed would take place during 2022. The total cost of this new play equipment was in the region of £13k. Other capital spend in the year was on the office, over £1k was spent on purchasing some new furniture and fixtures to give the office a much needed revamp.

The Preschool was able to hold their annual Christmas concert and Summer concert, with both events being very successful again and enjoyed by all. The Preschool was also very excited to be able to take the children on a trip to Banham Zoo, which was enjoyed by everyone. Pathways also provide the children with further forest school sessions throughout the summer, which have always been and continue to be a great success.

Despite receiving no further support from the Government regarding COVID-19, Pathways remained strong throughout and continues to hold a very strong financial position, standing proud of a bank balance which consistently remains over £100k.

Pathways is starting off the next academic year busy, despite numbers being lower than this year. With all services continuing to run as normal, ideally going forward Pathways would like to see its 'wrap around care' income stream back up to the same level it was pre COVID-19, which should be achievable with a little push.

FINANCIAL REVIEW

Total incoming resources for the year were £155,010 compared to £145,740 in the previous period.

Total resources expended were £161,809 compared to £143,509 in the previous year.

Overall, expenditure exceeded income by £6,799 for the year, compared to a surplus of £2,231 in the previous year. After income tax of £8 the deficit was £6,807.

GREAT BARTON PATHWAYS LIMITED

REPORT OF THE DIRECTORS/TRUSTEES (Continued)

Reserves Policy

The Trustees have examined the requirements for free unrestricted financial reserves and consider that, given the nature of the charity's work, they should aim to ensure adequate working capital of £45,396 to cover approximately one school terms staff and office costs. The Trustees review the Financial Reserves policy annually.

Risk Review

The Trustees reviewed potential major risks to which the organisation could be exposed and have established systems and controls to mitigate those risks.

Directors' responsibilities

The charity trustees (who are also the officers of Great Barton Pathways Limited for the purposes of company law) 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 directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make sure judgements and estimates are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts 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.

Small company special provisions

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signing on behalf of the board of Directors/Trustees

.....LMoss.....

Mrs Laura Moss
Director/Trustee

Approved by the board on4th May 2023.....

GREAT BARTON PATHWAYS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Year ended</u> <u>31.8.22</u> <u>Total</u> £	<u>Year ended</u> <u>31.8.21</u> <u>Total</u> £
Income from:					
Donations & grants	13	98,448	-	98,448	112,131
Charitable activities	14	56,521	-	56,521	33,604
Investment income	7	41	-	41	5
Total		<u>155,010</u>	<u>-</u>	<u>155,010</u>	<u>145,740</u>
Expenditure on:					
Raising funds	15	120	-	120	-
Charitable activities	16	161,689	-	161,689	143,509
Total		<u>161,809</u>	<u>-</u>	<u>161,809</u>	<u>143,509</u>
Net income/(expenditure)		(6,799)	-	(6,799)	2,231
TAXATION		8	-	8	-
NET MOVEMENT IN FUNDS		<u>(6,807)</u>	<u>-</u>	<u>(6,807)</u>	<u>2,231</u>
TOTAL FUNDS BROUGHT FORWARD		202,712	-	202,712	200,481
TOTAL FUNDS CARRIED FORWARD		<u>195,905</u>	<u>-</u>	<u>195,905</u>	<u>202,712</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these accounts

GREAT BARTON PATHWAYS LIMITED

BALANCE SHEET AS AT 31 AUGUST 2022

	<u>Notes</u>	<u>Year ended</u> <u>31.8.22</u> £	<u>Year ended</u> <u>31.8.21</u> £
FIXED ASSETS			
Tangible assets	4	79,226	77,754
CURRENT ASSETS			
Stock		363	459
Debtors	5	10,565	14,054
Cash at bank & in hand		133,101	136,043
		<u>144,029</u>	<u>150,556</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>27,350</u>	<u>25,598</u>
NET CURRENT ASSETS		<u>116,679</u>	<u>124,958</u>
NET ASSETS		<u>195,905</u>	<u>202,712</u>
INCOME FUNDS			
Unrestricted funds	8	195,905	202,712
TOTAL FUNDS	9	<u>195,905</u>	<u>202,712</u>

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

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under Section 477 Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 4th May 2023 and signed on its behalf by

..... L Moss Mrs L Moss (Director)

..... [Signature] Mr R Webb (Director)

Company No: 06601291

The notes on pages 7 to 14 form part of these accounts

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and updated on 2 February 2016 and the Companies Act 2006.

The accounts have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following 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) issued on 16 July 2014 and updated 2 February 2016.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider there to be no material uncertainties regarding the Charity's ability to continue as a going concern due to the value of the investments and reserves held.

Financial Reporting Standard 102 – reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when:-

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources and:
- the monetary value can be measured with sufficient reliability

Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Interest Receivable

Interest is included when receivable by the charity.

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Tangible Fixed Assets

Depreciation is provided in order to write off each asset over its estimated useful life as follows:

- Expenditure on leasehold property – 10 years straight line method
- Computer equipment – 3 years straight line method
- Furniture, fixtures and equipment – 4 years straight line method
- Indoor play equipment – 3 years straight line method
- Outdoor play equipment – 10 years straight line method

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund Accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the object of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purposes of each fund is included in the notes to the financial statement.

Taxation

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

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

2 SEGMENTAL INFORMATION

The charity operates in the UK and the whole of its income and the utilisation of that income is attributable to its main activities.

3 NET INCOME

Year ended	Year ended
31.8.22	31.8.21
£	£

Net outgoing resources for the year is stated after charging:

Directors' remuneration	-	-
Depreciation of tangible fixed assets	17,225	17,051
Independent Examination fee	2,124	2,064

4 TANGIBLE FIXED ASSETS

	<u>Computer Equipment</u>	<u>Furniture, Fixtures & Equipment</u>	<u>Play Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	£	£	£	£	£
COST					
At 1 August 2021	5,930	16,112	22,774	375,353	420,169
Additions	959	3,572	12,593	1,573	18,697
Disposals	-	-	(9,283)	-	(9,283)
As at 31 August 2022	<u>6,889</u>	<u>19,684</u>	<u>26,084</u>	<u>376,926</u>	<u>429,583</u>
DEPRECIATION					
At 1 August 2021	5,815	14,274	20,109	302,217	342,415
Charge for the year	383	1,174	802	14,866	17,225
Disposals	-	-	(9,283)	-	(9,283)
As at 31 August 2022	<u>6,198</u>	<u>15,448</u>	<u>11,628</u>	<u>317,083</u>	<u>350,357</u>
NET BOOK VALUE					
As at 31 August 2022	<u>691</u>	<u>4,236</u>	<u>14,456</u>	<u>59,843</u>	<u>79,226</u>
NET BOOK VALUE					
As at 31 August 2021	<u>115</u>	<u>1,838</u>	<u>2,665</u>	<u>73,136</u>	<u>77,754</u>

5 DEBTORS

Year ended	Year ended
31.8.22	31.8.21
£	£
Trade debtors	618
Prepayments	3,698
Other debtors	6,249
	<u>10,565</u>
	<u>14,054</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31.8.22 £	Year ended 31.8.21 £
Trade creditors	2,189	1,288
Accruals	2,118	1,975
Deferred income	22,700	22,335
Other creditors	343	-
	<u>27,350</u>	<u>25,598</u>

7 INVESTMENT INCOME

Year ended 31.8.22 £	Year ended 31.8.21 £
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The company's investment income is derived from the following:

Bank interest received	<u>41</u>	<u>5</u>
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8 UNRESTRICTED FUNDS

General Fund

	Year ended 31.8.22 £	Year ended 31.8.21 £
Incoming resources (notes 7, 13 & 14)	155,010	145,740
Resources expended (notes 15 & 16)	(161,809)	(143,509)
Taxation	(8)	-
Net movement in funds	(6,807)	2,231
Balance brought forward	<u>202,712</u>	<u>200,481</u>
Balance as at 31 August 2022	<u>195,905</u>	<u>202,712</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	Year ended	Year ended
	<u>Funds</u>	<u>Funds</u>	31.8.22	31.8.21
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
Fund Balances as at 31 August 2022 are represented by:				
Tangible Fixed Assets	79,226	-	79,226	77,754
Current Assets	144,029	-	144,029	150,556
Creditors: Amounts falling due within one year	(27,350)	-	(27,350)	(25,598)
Total Net Assets as at 31 August 2022	<u>195,905</u>	<u>-</u>	<u>195,905</u>	<u>202,712</u>

10 SHARE CAPITAL

The company is limited by guarantee and has no share capital. In the event of the company being wound up each member will be required to contribute £1.

11 RELATED PARTY TRANSACTIONS

During the year no Trustee was paid remuneration for work carried out on behalf of the charity.

During the year £2,011 (2021: £1,047) was reimbursed to 1 (2021: 1) trustee for expenses.

12 ANALYSIS OF STAFF COSTS

	Year ended	Year ended
	31.8.22	31.8.21
	<u>£</u>	<u>£</u>
Staff costs were as follows:		
Salaries & Wages	104,325	95,239
Social Security Costs	<u>938</u>	<u>140</u>
	<u>105,263</u>	<u>95,379</u>

The average number of employees in the year was split as follows:-

Direct charitable expenditure	8.0	8.0
Administration & management	<u>2.0</u>	<u>1.0</u>
	<u>10.0</u>	<u>9.0</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

13 INCOME - DONATIONS AND GRANTS

	Year ended 31.8.22 £	Year ended 31.8.21 £
Unrestricted Funds:-		
Suffolk County Council - Early Years Grant	98,448	97,027
Government grants	-	15,104
	<u>98,448</u>	<u>112,131</u>

14 INCOME - CHARITABLE ACTIVITIES

	Year ended 31.8.22 £	Year ended 31.8.21 £
Unrestricted Funds:-		
Trips & activities	383	90
School dinners	3,265	3,614
Milk	343	264
Uniforms	243	272
Holiday club fees	10,105	6,986
After School club fees	22,682	12,638
Lunch club fees	3,947	1,641
Breakfast club fees	10,780	6,413
Pre-school fees	3,826	1,323
Fund raising activities	947	363
	<u>56,521</u>	<u>33,604</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

15 EXPENSES - RAISING FUNDS

Unrestricted Funds	Year ended 31.8.22 £	Year ended 31.8.21 £
Fund raising	120	-
	<u>120</u>	<u>-</u>

16 EXPENSES - CHARITABLE ACTIVITIES

	Year ended 31.8.22 £	Year ended 31.8.21 £
Unrestricted Funds		
School dinners	3,382	4,094
Food, shopping & essentials	5,585	3,987
Uniforms	767	511
Materials & supplies	2,831	2,041
Advertising & promotion	144	144
Children's entertainment & replacement toys	1,866	1,113
Trips & activities	2,840	1,174
Staff training & welfare	1,228	677
Staff salaries	90,059	82,386
Staff pension contributions	1,563	1,413
Ofsted registration fee	220	220
Business rates	500	48
Water rates	451	428
Cleaning & refuse collection	2,170	2,155
Light & heat	3,087	2,320
Telephone	865	837
Insurance	2,747	2,728
Computer consumables & internet	1,834	2,769
Property & garden maintenance	4,715	2,312
Stationery & office expenses	315	265
Bookkeeping costs	2,863	2,434
Office salaries	10,810	9,000
Office pension contributions	158	127
Independent Examination fees	2,124	2,064
Miscellaneous	1,095	1,077
DBS Checks	246	134
Depreciation - furniture, fixtures & equipment	1,174	1,102
Depreciation - play equipment	801	953
Depreciation - computer equipment	383	208
Depreciation - leasehold property	14,866	14,788
	<u>161,689</u>	<u>143,509</u>

GREAT BARTON PATHWAYS LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

17. COMPARATIVES FOR STATEMENT OF FINANCIAL ACTIVITIES

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Year ended</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>31.8.21</u>
		£	£	<u>Total</u>
				£
Income from:				
Donations & grants		112,131	-	112,131
Charitable activities		33,604	-	33,604
Investment income		5	-	5
Total		<u>145,740</u>	<u>-</u>	<u>145,740</u>
Expenditure on:				
Raising funds	15	-	-	-
Charitable activities	16	143,509	-	143,509
Total		<u>143,509</u>	<u>-</u>	<u>143,509</u>
Net income/(expenditure)		2,231	-	2,231
TAXATION		-	-	-
NET MOVEMENT IN FUNDS		<u>2,231</u>	<u>-</u>	<u>2,231</u>
TOTAL FUNDS BROUGHT FORWARD		200,481	-	200,481
TOTAL FUNDS CARRIED FORWARD		<u>202,712</u>	<u>-</u>	<u>202,712</u>

GREAT BARTON PATHWAYS LIMITED

Independent examiner's report to the trustees of "Great Barton Pathways Limited"

We report on the accounts of the company for the year ended 31 August 2022, which are set out on pages 1 to 14.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the company are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true & fair" view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We have no concerns and have come across no 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.

Twinn Accountants Ltd

Date: *4th May 2023*

Twinn Accountants Limited
Suite 4, East Barton Barns
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Great Barton
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Suffolk
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