

COMPANY REGISTRATION NUMBER: 06654712  
CHARITY REGISTRATION NUMBER: 1128934

**Think Ahead Community Stroke Group**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year Ended 31 March 2023**

**Think Ahead Community Stroke Group**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

**Registered charity name**            Think Ahead Community Stroke Group

**Charity registration number**    1128934

**Company registration number** 06654712

**Trustees**                                Howard Michael Aspinall  
William Neville Andrews  
Mavis Thomas  
Jean Anne Houghton

**Company Secretary**                Carol Sankey

**Registered office**                    Ashland House  
Manchester Road  
Ince  
Wigan  
WN2 2DX

**Accountants**                        EKWilliams Accountants Limited  
Chartered Accountants  
No1 Pavilion Square,  
Cricketers Way,  
Westhoughton,  
Bolton,  
BL5 3AJ

**Bankers**                                Natwest  
23 Market Street  
Leigh  
Lancashire  
WN7 1DX

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

#### **Charitable objectives and activities**

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard for the Charity Commission's guidance on public benefit.

The principle activity of the charitable company is to improve the quality of the lives of stroke survivors, their carers and families across Wigan and Leigh. The charity also aims to promote awareness of stroke care across the community.

There have been no material changes in the objectives of the charity. The governing document is memorandum and articles for a Company Limited by Guarantee and not having share capital.

The accounts comply with current statutory requirements and with the requirements of Charity's Governing Document.

#### **Directors and Trustees**

The following directors of the charitable company, who are also the trustees for the purpose of charity law, served during the year:-

Howard Michael Aspinall	(Director/Trustee/Chairman)
William Neville Andrews	(Director/Trustee/Treasurer)
Mavis Thomas	(Director/Trustee)
Jean Anne Houghton	(Director/Trustee)

#### **Responsibilities of the Directors and Trustees**

The charity trustees 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 give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

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

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. They are also responsible for safeguarding

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2023**

the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Achievements and performance**

The year 2022 – 2023 has proven to be a busy year for Think Ahead Stroke and one full of challenges and, remarkable achievements. We were honoured to learn that our charity had been nominated for, and awarded, the Queens Award for Voluntary Service, a testament to our charity's commitment and dedication. On 23 August 2022 we had the privilege of attending a presentation event at the Monastery, Gorton, where we received this distinguished recognition from Mrs Diane Hawkins JP LLB, Lord-Lieutenant of Greater Manchester. To express our gratitude to our devoted volunteers, we organised a special luncheon in October 2022 to celebrate Think Ahead's amazing achievement with the afternoon's entertainment provided by our Music Group.

Throughout this remarkable year we have strengthened our link with current partner organisations and have developed strong links with others, ensuring the development of essential services for both current beneficiaries and those who may be impacted by the trauma of Stroke in the future.

Think Ahead's well-established educational programmes, 'Stepping Stones' and 'Wellbeing' have been delivered throughout the year, offering valuable support, education, and training. These programmes empower Stroke Survivors and Carers to adapt, rebuild and enhance their quality of life by improving functional abilities and fostering independence.

The development of current and additional soft-skill activities has resulted in the recruitment of additional volunteers from within our beneficiaries and local communities. We have also expanded our digital offer, with beneficiary volunteer 'Digital Ambassadors' playing a pivotal role in this success.

Year 2 of our 5-year project (National Lottery Community Funding) has seen significant development and collaboration with our colleagues across health, social care, and the voluntary sector. Views of those we support have been collected throughout the year and acted upon.

Early in the new year a comprehensive consultation exercise was conducted with our Carers. As a result, beneficiaries have been invited to participate in both Steering and Working Groups to further develop additional services and support.

We work collaboratively with Greater Manchester Neurorehabilitation and Integrated Stroke Delivery Network, representing the voluntary sector on their Clinical Effectiveness Group (CEG) and providing support with other various initiatives.

Through our wholly owned subsidiary Company, Think Ahead Property Ltd, we continue to develop our 'Wellbeing Hub' providing much needed affordable space to numerous other charitable organisations.

We remain steadfast to our mission, which began over 23-years ago, recognising the experience and dedication of all our volunteers and staff as foundational to the achievement of our charity's goal and future aspirations.

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2023**

We send sincere thanks and gratitude to all our volunteers, staff and partner organisations for their unwavering dedication and support throughout this memorable year and we look forward to your continued support in the future.

#### **Financial review**

##### ***Review of the financial position at the end of the accounting period***

Total income during the year was £261,772 (2022: £188,185).

Total expenditure amounted to £142,520 (2022: £165,448).

Overall, a surplus of £119,252 (2022: £22,737) was made for the year and a detailed breakdown of the income and expenditure forms part of the notes to the accounts.

##### ***Reserves Policy and going concern***

The trustees have adopted a reserves policy which they consider appropriate to enable the charity to meet its developing commitments and obligations. To this end the charity policy is to retain funds equivalent to approximately 9 month's staff and administration costs.

The directors have assessed the financial performance of the charity for the year ended 31 March 2023 and its position at the year end and have concluded that the charity has enough financial reserves to be able to continue to operate for at least 12 months from signing the accounts.

#### **Plans for future periods**

A 'Stroke Collaborative Steering Group' has been established featuring senior representatives from our Stroke Care Pathway partners. A review of our local Stroke Pathway has been conducted and we will continue to actively work in partnership to address identified gaps.

Following a consultation exercise with health and social care colleagues our digital professional newsletter will continue to be issued to colleagues monthly thereby creating a greater understanding of Think Ahead's unique offer of support.

In the coming years, we will expand Think Ahead's reach by raising awareness through our website, social media, beneficiaries, and professionals' monthly newsletter. This strategy will grow throughout 2023/24.

During the new year, a piece of work will be undertaken, with all GP surgeries across the Borough, to raise awareness and promote our charity's offer of support for their patients.

Like all charity's, financial sustainability and longevity are a top priority, especially in times of austerity. Letting space in our 'Wellbeing Hub' will help ensure Think Ahead's future financial security, generating income to cover core service costs.

We are committed to continued development and, early in the new year, we will refurbish a large ground floor area in our 'Wellbeing Hub' to accommodate all the daily activities of Think Ahead Stroke and provide a home for our staff and volunteers.

Think Ahead Stroke remains an essential component in the local Stroke Care Pathway for Stroke Survivors and those who care for them. We will continue to collaborate with all our partners across the borough to enhance our support for those who have recently experienced this life-changing event and for those who are many years post Stroke.

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

#### **Structure, governance and management**

Think Ahead Community Stroke Group is a company limited by guarantee, incorporated on 23 July 2008, and granted charitable status on 1 April 2009. The Company is governed by its Memorandum and Articles as from incorporation as at 23 July 2008, as amended by a special resolution on the 20 March 2009, the charitable objectives which are detailed in the Trustees Annual Report.

#### ***Related parties and cooperation with other organisations***

None of our director/trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and a third party individual or company that transacts with the charity must be disclosed to the board of directors/trustees. Details of related party transactions are shown in note 16.

The charity's wholly owned subsidiary, Think Ahead Property Ltd was established in 2017 to own and maintain the premises that the charitable company operates from. Think Ahead Property Ltd gift aids most of its profits to the charity each year (see note 16).

#### ***Risk Management***

The Trustees/Directors continue to review and alleviate potential risks, in accordance with the guidance set out by the Charity Commission.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 20 December 2023 and signed on behalf of the board of trustees by:



Mr HM Aspinall  
Chairman/Director

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and fundraising	5	197,296	64,476	261,772	188,185
<b>Total income</b>		<u>197,296</u>	<u>64,476</u>	<u>261,772</u>	<u>188,185</u>
<b>Expenditure</b>					
Expenditure on fundraising costs	6	4,928	9,132	14,060	15,874
Expenditure on charitable activities	7	73,116	55,344	128,460	149,574
<b>Total expenditure</b>		<u>78,044</u>	<u>64,476</u>	<u>142,520</u>	<u>165,448</u>
<b>Net expenditure and net movement in funds</b>		<u>119,252</u>	<u>-</u>	<u>119,252</u>	<u>22,737</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		787,634	-	787,634	764,897
<b>Total funds carried forward</b>		<u>906,886</u>	<u>-</u>	<u>906,886</u>	<u>787,634</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	10	1,103	1,592
Investment	11	1	1
		<u>1,104</u>	<u>1,593</u>
<b>Current assets</b>			
Debtors (due within 1 year)	12	28,173	28,263
Debtors (due after more than 1 year)	13	758,095	610,894
Cash at bank and in hand		219,351	222,636
		<u>1,005,619</u>	<u>861,793</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>(99,837)</u>	<u>(75,752)</u>
<b>Net current assets</b>		<u>905,782</u>	<u>786,041</u>
<b>Total assets less current liabilities</b>		<u>906,886</u>	<u>787,634</u>
<b>Funds of the charity</b>			
Unrestricted funds		906,886	787,634
Restricted funds		-	-
<b>Total charity funds</b>	15	<u>906,886</u>	<u>787,634</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and the Charities Act 2011 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with section 132 of the Charities Act 2011.

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2023, and are signed on behalf of the board by:

  
Mr HM Aspinall  
Trustee/Director

Company registration number: 06654712

The notes on pages 8 to 14 form part of these financial statements.



# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**31 March 2023**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Ashland House, Dobson Park Way, Ince, Wigan, WN2 2DX.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure where applicable.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The directors have addressed going concern in the Trustees' Report and confirm that they believe the charity has enough financial resources to continue for at least 12 months from the date the accounts are signed. On that basis, the charity is a going concern.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements (continued)**

**31 March 2023**

#### **3. Accounting policies (continued)**

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

31 March 2023

### Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

### Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

Asset category	Annual rate
Office Equipment	33% Reducing balance
Fixtures and Fittings	20% Reducing balance

### Investments

Investments are recorded at cost and then subject to an impairment review at each financial year end with any changes in value being recorded in income or expenditure in the SOFA.

#### 4. Limited by guarantee

Each member of the Board of Trustees has undertaken to guarantee the Charity's debts to the sum of £10 each.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations and incoming resources	197,296	64,476	261,772

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations and incoming resources	121,312	66,873	188,185

Think Ahead Community Stroke Group received donations via one-off gifts, regular standing orders and repeat gifts. A great deal of the charities funds were received from local authority support and from individuals.

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

31 March 2023

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fundraising costs	4,928	9,132	14,060	15,874

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	65,775	55,344	121,119
Support costs	7,341	-	7,341
	<u>73,116</u>	<u>55,344</u>	<u>128,460</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity	81,749	61,529	143,278
Support costs	6,296	-	6,296
	<u>88,045</u>	<u>61,529</u>	<u>149,574</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>90,847</u>	<u>78,930</u>

The average head count of employees during the year was 4 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 9. Trustee remuneration and expenses

All Trustees / Directors give their time voluntary.

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

31 March 2023

### 10. Tangible fixed assets

	Website £	Computer Equipment £	Office Furniture £	Total £
<b>Cost</b>				
At 1 April 2022	3,210	10,594	3,843	17,647
At 31 March 2023	<u>3,210</u>	<u>10,594</u>	<u>3,843</u>	<u>17,647</u>
<b>Depreciation</b>				
At 1 April 2022	3,210	9,278	3,567	16,055
Charge for the year	-	434	55	489
At 31 March 2023	<u>3,210</u>	<u>9,712</u>	<u>3,622</u>	<u>16,544</u>
Net book value as at 31 March 2023	<u>-</u>	<u>882</u>	<u>221</u>	<u>1,103</u>
Net book value as at 31 March 2022	<u>-</u>	<u>1,316</u>	<u>276</u>	<u>1,592</u>

### 11. Investments

	2023 £	2022 £
Investment in subsidiaries	<u>1</u>	<u>1</u>
		£
<b>Carrying Amount</b>		
At 31 March 2022 and 31 March 2023		<u>1</u>

#### Details of undertakings

Details of the investments (including principle place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

<b>Subsidiary Undertaking</b>	Think Ahead Property Ltd
<b>Registered Office</b>	Ashland House Manchester Road Ince Wigan WN2 2DX
<b>Holding</b>	Ordinary Shares
<b>Proportion of voting rights and shares held</b>	
2023	- 100%
2022	- 100%

# Think Ahead Community Stroke Group

## Company Limited by Guarantee

**31 March 2023**

The principal activity of Think Ahead Property Ltd is property management. Its financial period end is 31 March 2023.

The loss after tax for the financial period of Think Ahead Property Ltd was £2,092 (2022 - £38,795 - profit) and the aggregate amount of capital and reserves at the end of the period was £66,355 (2022 – £68,447).

### 12. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	26,087	26,660
Prepayments	2,086	1,603
	<u>28,173</u>	<u>28,263</u>

### 13. Debtors: amounts falling due after more than one year

	2023	2022
	£	£
Amounts owed from group undertakings	<u>758,095</u>	<u>610,894</u>

### 14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	20,370	844
Other tax and social security	1,776	1,794
Accruals	1,320	1,260
Other creditors	76,371	71,854
	<u>99,837</u>	<u>75,752</u>

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>787,634</u>	<u>197,296</u>	<u>78,044</u>	<u>906,886</u>

#### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Grant	<u>-</u>	<u>64,476</u>	<u>64,476</u>	<u>-</u>

# **Think Ahead Community Stroke Group**

## **Company Limited by Guarantee**

**31 March 2023**

### **16. Related party transactions**

#### **Summary of transactions with other related parties**

Think Ahead Property Ltd is a wholly owned subsidiary of Think Ahead Community Stroke Group due to it holding the entire issued share capital of the company. At the year end a balance of £758,095 (2022 - £610,894) is included in debtors due after more than 1 year which was owed to Think Ahead Community Stroke Group.

The above loan is interest free and has no fixed term for repayment.

During the year ended 31 March 2023, Think Ahead Property Ltd charged premises rent totalling £18,000 (2022 - £18,000) to Think Ahead Community Stroke Group, which is included in expenses for the year.

Think Ahead Community Stroke Group charged management charges totalling £5,000 (2022 - £5,000) to Think Ahead Property Ltd during the year, to recharge the administrative charges it incurred on behalf of the company.

Think Ahead Community Stroke Group received a donation from Think Ahead Property Ltd totalling £34,000 as a result of the company making sufficient profits to allow a donation to be made. This is in line with the stated aim of the subsidiary returning profits to the charity to support its charitable work.

**Think Ahead Community Stroke Group**  
**Company Limited by Guarantee**

**31 March 2023**

**Independent Examiner's Report to Trustees**  
**Company Number: 6654712**  
**Charity Number: 1128934**

We report on the accounts of the company for the year ended 31 March 2023.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit opinion is not required for this year under Section 43(2) of the Charities Act 2001 (the 2001 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

Examine the accounts under Section 43 of the 1993 Act;

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to our attention

**Basis on independent examiners' report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 31 March 2023.

**Independent examiners' statement**

We have completed our examination and can confirm that, no material matters have come to our attention which give us 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.

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

  
EKWilliams Accountants Limited

Date: 20 December 2023