

**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**FIVEWAYS PLAYCENTRE**  
**(A Company limited by Guarantee)**

**Charity Registration No: 1131820**  
**Company Number: 6985726**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**YEAR ENDED 31 AUGUST 2024**

**INDEX TO FINANCIAL STATEMENTS**

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**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**TRUSTEES' REPORT**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of 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 2019).

**LEGAL AND ADMINISTRATIVE DETAILS**

**Governing Document**

The organisation is a company limited by guarantee (number 6985726), as defined by the Companies Act 2006, incorporated on 8 August 2009 and registered as a charity (number 1131820) on 24 September 2009.

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

The members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

**Address of Charity:** Florence Road  
Brighton  
East Sussex  
BN1 6DJ

**Trustees (who are directors for Company law purposes):** Sue Benton-Stace (Appointed on 15 October 2022)  
Camille Heather Brinkworth (Appointed on 18 July 2022)  
Margaret Doherty (Appointed on 13 October 2022)  
Jennifer Harrison (Appointed on 18 July 2022)  
Mary Laura Shaw (Appointed on 20 December 2023)

**Playcentre Manager:** Lucy Reading

**Bankers:** Royal Bank of Scotland plc  
Brighton and Hove Branch  
PO Box 300  
Brighton  
East Sussex  
BN1 9TE

**Independent Examiner:** Le Forts  
Winterton House  
High Street  
Westerham  
TN16 1AQ

The charitable company was set up to continue the work of a charity, Fiveways Pre-school Playgroup, charity number 305178, founded in 1971, which ceased its activities in August 2009. The reserves from that charity formed the opening balances in this charitable company in 2009.

**TRUSTEES' REPORT - continued**

**GOVERNANCE AND MANAGEMENT**

Our trustee board form the Ofsted registered body and are responsible for the governance of the charity. The trustees are not involved in the day-to-day management of the Playcentre, this is delegated to the Playcentre manager. The Trustee board has come from a range of backgrounds and bring different points of view, insights and experience to any discussions, while sharing the ethos and values of the playcentre.

The trustees meet half termly (every 6 to 7 weeks).

**PUBLIC BENEFIT**

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Aims and Objectives" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

**AIMS AND ACTIVITIES**

*Aims of Charity*

Fiveways Playcentre is a play-based community of children, parents and educators. We are proud of our reputation, built over 60 years, for providing excellent, inclusive and affordable child care.

We believe that children flourish best:

- through a secure, nurturing foundation of care and attention that meets their individual needs.
- where they develop as social beings who can build and maintain friendships, wait, share, take turns and show respect.
- where enjoyment and happiness are recognised as holding intrinsic value
- where they can engage their hands, heart and head in a variety of stimulating and inspiring play-based activities.
- where they are supported by a diverse staff team of different talents and skills who can provide high quality interactions to help unlock children's potential.

*Activities*

The Playcentre is open for childcare sessions Monday to Friday following the Brighton and Hove Academic year, i.e. closing for end of term and half term holidays.

The Playcentre offers a choice of all day and sessional care and offers an After School club until 6pm.

The Playcentre offers a holiday play scheme for some of the time that local schools are closed typically 3 days at Easter and 2 weeks at the start of the Summer break.

The Playcentre offers a Breakfast Club to take in children at 8am and safely conduct them to school at 8.30am.

**FIVEWAYS PLAYCENTRE**  
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**TRUSTEES' REPORT - continued**

**ACHIEVEMENTS PERFORMANCE**

*Objectives*

To continue to provide affordable, inclusive, high-quality childcare.

*Performance*

Fiveways Playcentre continues to be an extremely popular choice in the area, mainly driven by word of mouth and siblings of previous attendees. The setting continues to provide high quality, inclusive and affordable childcare and our children benefit from the extensive childcare experience and longevity of our diverse staff team.

*Fundraising performance*

Throughout the year staff hold several fundraising events, these include a fireworks display, Christmas and Summer Fairs. These events are well attended by our families and are not only important for raising funds but also for creating a sense of community amongst our parents.

We do not pay professional fundraisers. Fundraising costs are typically for the hire of Equipment at Fundraising functions.

*Investment Income*

We only have Income from a Royal Bank of Scotland Interest Earning Current Account.

**FIVEW AYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**TRUSTEES' REPORT - continued**

**FINANCIAL REVIEW**

*Reserves Policy*

Unless Donations are designated for specific activities, all funds are held Unrestricted for General purposes.

*Funding sources*

64% of Income comes from the Parents of Children in the form of Fees. 34% comes from the local Authority Early Years Free Education scheme.

**RISK MANAGEMENT**

The Trustees have reviewed the major risks to which the Playgroup is exposed and are confident that controls are in place to mitigate against those risks.

**RESERVES**

All funds are held as unrestricted. It is our policy to hold minimum cash reserves in our bank account of circa 3-month staff costs, plus a contingency for potential closure costs and emergency maintenance. The current and forecast bank balances are reviewed at each trustee meeting.

**FIVEWAYSPLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**TRUSTEES' REPORT - continued**

**TRUSTEES' RESPONSIBILITIES**

The trustees (who are directors of the company for the purposes of Company Law) are responsible for preparing the Trustees Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and regulations under Section 130 of the Charities Act 2011. 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.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 1<sup>st</sup> May 2025 and signed on their behalf by



CAMILLE BRINKWORTH

**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**STATEMENT OF FINANCIAL ACTIVITIES FOR  
THE YEAR ENDED 31 AUGUST 2024**

**INCOME AND EXPENDITURE**

|  | Notes | Unrestricted<br>2024<br>Total<br>£ | Unrestricted<br>2023<br>Total |
|--|-------|------------------------------------|-------------------------------|
| <b>INCOMING RESOURCES</b>                                |       |                                    |                               |
| Incoming resources from Generated Funds:                 |       |                                    |                               |
| Donations  | 2     | 500                                | 1,050                         |
| Fundraising  |       | 1,433                              | 596                           |
| Bank interest  | 3     | 3,559                              | 1,994                         |
| Lettings Received  |       | 1,340                              | 2,130                         |
| Commissions  |       | 1,022                              | -                             |
| Incoming resources from Charitable Activities:           |       |                                    |                               |
| Brighton and Hove Vouchers                               |       | 171,628                            | 196,494                       |
| Fees Received  | 4     | <u>321,460</u>                     | <u>275,656</u>                |
| <b>TOTAL INCOMING RESOURCES</b>                          |       | <b><u>500,942</u></b>              | <b><u>477,920</u></b>         |
| <b>RESOURCES EXPENDED</b>                                |       |                                    |                               |
| Cost of Generating Funds:                                |       |                                    |                               |
| Fundraising  |       | 647                                | -                             |
| Charitable Activities                                    | 5     | <u>450,209</u>                     | <u>473,851</u>                |
| <b>TOTAL RESOURCES EXPENDED</b>                          |       | <b><u>450,856</u></b>              | <b><u>473,851</u></b>         |
| <b>NET (OUTGOING)/INCOMING RESOURCES</b>                 |       | <b>50,086</b>                      | <b>4,069</b>                  |
| <b>Fund Balances brought forward at 1 September 2023</b> |       | <b><u>192,838</u></b>              | <b><u>188,769</u></b>         |
| <b>Fund Balances carried forward at 31 August 2024</b>   |       | <b><u>242,924</u></b>              | <b><u>192,838</u></b>         |

There are no other gains or losses in either year.

The net (outgoing)/incoming resources for the financial year arose from continuing operations.

The notes set out on pages 9 to 12 form part of these financial statements



**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2024**

|   | Notes | 2024           | 2023           |
|---|-------|----------------|----------------|
|   |       | £              | £              |
| <b>FIXED ASSETS</b>                                     |       |                |                |
| Leasehold Property                                      | 7     | 55,000         | 60,000         |
| Computer Equipment                                      |       | -              | 193            |
| <b>CURRENT ASSETS</b>                                   |       |                |                |
| Debtors   | 8     | 12,611         | 11,728         |
| Cash at bank and in hand                                |       | <u>183,175</u> | <u>130,044</u> |
|   |       | <u>195,786</u> | <u>141,772</u> |
| <b>LIABILITIES:</b> amounts falling due within one year |       |                |                |
| Creditors   | 9     | <u>7,862</u>   | <u>9,127</u>   |
| <b>EXCESS OF CURRENT LIABILITIES OVER ASSETS</b>        |       | <u>187,924</u> | <u>132,645</u> |
| <b>NET ASSETS</b>                                       |       | <u>242,924</u> | <u>192,838</u> |
| <b>FUNDS-</b>   |       |                |                |
| Unrestricted  |       | 242,924        | 192,838        |
| Restricted  |       | -              | -              |
|   | 13    | <u>242,924</u> | <u>192,838</u> |


The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2024. The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

Approved by the Trustees on 1<sup>st</sup> May 2025 and signed on their behalf by

  
**CAMILLE BRINKWORTH**

The notes set out on pages 9 to 12 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS FOR  
THE PERIOD ENDED 31 AUGUST 2024**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

*(a) Basis of accounting*

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

*(b) Fund accounting*

The charity has various types of funds for which it is responsible, and which require separate disclosure:

Unrestricted funds - Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity.

Restricted funds - Funds which are expendable as directed by the donor.

*(c) Incoming resources*

Incoming resources are accounted for as soon as probable entitlement is established as follows:

Donations, legacies and fundraising - on a receivable basis when capable of financial measurement and as soon as the charity is notified of its legal entitlement and the amount due is quantifiable with reasonable certainty.

Interest income - on a receivable basis.

*(d) Resources expended*

Resources expended are accounted for on an accruals basis and include attributable VAT which cannot be recovered.

i) Costs in furtherance of charitable objectives comprise all expenditure directly relating to the objectives of the charity.

ii) Administrative expenditure comprises overheads not directly attributable to direct charitable expenditure. These relate to the management of the Trust's funds, organisational administration and compliance with statutory requirements.

*(e) Fixed Assets*

The charity paid, in August 2010, £125,000 for a 25 year lease on the building from which it operates. This cost will be depreciated over the 25 years of the lease on a straight line basis.

The cost of computer equipment will be depreciated on a straight line basis at 25% per annum.

*(f) Cash Flow Statement*

The charity has taken advantage of the exemption from the requirement to provide a cash flow statement on the grounds their size does not meet the minimum thresholds as set out in the Charities Statement of Recommended Practice.

*(g) Pensions*

The charity is scheduled to commence Auto-Enrolment in a Workplace Pension Scheme with NEST (National Employment Savings Trust) effective October 2015

**FIVEWAYS PLAYCENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**

**2. DONATIONS**

|                      | <b>2024</b> | <b>2023</b> |
|----------------------|-------------|-------------|
|                      | £           | £           |
| Co-op Community Fund | -           | -           |
| Usborne Books        | -           | -           |
| Miscellaneous        | <u>500</u>  | -           |
|                      | <u>500</u>  | <u>-</u>    |

**3. INTEREST RECEIVED**

|                        |              |              |
|------------------------|--------------|--------------|
| Royal Bank of Scotland | <u>3,559</u> | <u>1,994</u> |
|------------------------|--------------|--------------|

**4. FEES RECEIVED**

|                                  |                |                |
|----------------------------------|----------------|----------------|
| Playgroup and After Schools Club | 321,460        | 275,656        |
| Registration                     | <u>-</u>       | <u>-</u>       |
|                                  | <u>321,460</u> | <u>275,656</u> |

**5. DIRECT CHARITABLE EXPENDITURE**

|                               |                |                |
|-------------------------------|----------------|----------------|
| Salaries                      | 370,826        | 380,766        |
| Employers' National Insurance | 15,742         | 13,034         |
| Pension                       | 5,117          | 4,821          |
| Food & Milk                   | 6,487          | 6,055          |
| Utilities & Services          | 17,322         | 26,678         |
| Insurance                     | 2,733          | 2,609          |
| Education & Training          | 1,306          | 1,208          |
| Play Equipment & Materials    | 3,086          | 5,657          |
| Building Repair & Maintenance | 8,020          | 15,011         |
| Other Equipment & Materials   | 4,220          | 2,145          |
| Office Administration         | 9,857          | 10,371         |
| Independent Examination       | 300            | 300            |
| Depreciation                  | <u>5,193</u>   | <u>5,196</u>   |
|                               | <u>450,209</u> | <u>473,851</u> |

**6. EMPLOYEES**

|  |           |           |
|--|-----------|-----------|
| The average number of Employees in the year: | <u>30</u> | <u>32</u> |
|--|-----------|-----------|

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

**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**

**7. FIXED ASSETS**

|   | Leasehold<br>Property<br>£ | Computer<br>Equipment<br>£ |
|---|----------------------------|----------------------------|
| <b>COST</b>                             |                            |                            |
| As at 31 August 2023 and 31 August 2024 | <u>125,000</u>             | <u>781</u>                 |
| <b>DEPRECIATION</b>                     |                            |                            |
| As at 31 August 2023                    | 65,000                     | 588                        |
| Charge for the year                     | <u>5,000</u>               | <u>193</u>                 |
| As at 31 August 2024                    | <u>70,000</u>              | <u>781</u>                 |
| <b>NET BOOK VALUE</b>                   |                            |                            |
| As at 31 August 2024                    | <u>55,000</u>              | =                          |
| As at 31 August 2023                    | <u>60,000</u>              | <u>193</u>                 |

**8. DEBTORS**

|              | 2024<br>£     | 2023<br>£     |
|--------------|---------------|---------------|
| Fees         | 12,611        | 11,728        |
| Other debtor | =             | =             |
|              | <u>12,611</u> | <u>11,728</u> |

**9. CREDITORS** Amounts falling due within one year

|                 | 2024<br>£    | 2023<br>£    |
|-----------------|--------------|--------------|
| Fees            | 300          | 300          |
| Other Creditors | <u>7,562</u> | <u>8,827</u> |
|                 | <u>7,862</u> | <u>9,127</u> |

**10. RELATED PARTY TRANSACTIONS**

No Trustee received any remuneration during the year.

**FIVEWAYS PLAYCENTRE**  
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**11. TAXATION**

The Charity is considered to pass the tests set out in Paragraph I Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                                   | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ |
|-----------------------------------|---------------------------|-------------------------|--------------------|
| Tangible Fixed Assets             | 55,000                    |                         | 55,000             |
| Net Current Assets /(Liabilities) | <u>187,924</u>            |                         | <u>187,924</u>     |
|                                   | <u>242,924</u>            |                         | <u>242,924</u>     |

**13. MOVEMENT IN FUNDS**

|                           | 31 August<br>2023<br>£ | Incoming<br>£  | Outgoing<br>£    | 31 August<br>2024<br>£ |
|---------------------------|------------------------|----------------|------------------|------------------------|
| <b>Unrestricted Funds</b> |                        |                |                  |                        |
| General                   | <u>192,838</u>         | <u>500,942</u> | <u>(450,856)</u> | <u>242,924</u>         |
| <b>Total Unrestricted</b> | <u>192,838</u>         | <u>500,942</u> | <u>(450,856)</u> | <u>242,924</u>         |
| <b>Total Funds</b>        | <u>192,838</u>         | <u>500,942</u> | <u>(450,856)</u> | <u>242,924</u>         |

There are no Restricted funds in either 2024 or 2023.

**14. COMPANY STATUS**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation during the time that they are members or within 12 months afterwards.



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

### Report to the trustees

Charity Name  
Fiveways Playcentre

### On accounts for the year ended

31<sup>st</sup> August 2024

Charity no  
(if any) 1131820

### Set out on pages

2 - 6

(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 31/08/2024.

### Responsibilities and basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 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 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.

Signed:

*N. Le Font*

Date:

13/5/25

Name:

NICHOLAS LE FONT

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

Institute of Chartered Accountants in England and Wales

**Address:**

Winterton House

High Street

Westerham TN16 1AQ

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material 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.**



**FIVEWAYS PLAYCENTRE**  
**(A Company Limited by Guarantee)**  
**Company Number: 6985726**

**Independent examiner's report to the trustees of Fiveways Playcentre**  
**(A company limited by guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

- The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- 1     accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2     the accounts do not accord with the accounting records; or
- 3     the accounts did not comply with the applicable requirements concerning the form and content of 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 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.

Nicholas Le Fort  
Le Forts  
Winterton House  
High Street  
Westerham  
TN16 1AQ

Date - 13<sup>th</sup> May 2025

