

WEMBDON VILLAGE HALL & PLAYING FIELDS TRUST CIO

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31st MARCH 2023

Michael J Dodden & Co
Chartered Certified Accountants
34 North Street
Bridgwater
Somerset
TA6 3YD

Wembdon Village Hall and Playing Fields Trust CIO

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Wembdon Village Hall and Playing Fields Trust CIO

Report of the Trustees for the year ended 31st March 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland.

Objectives and Activities

The objects of the CIO are to establish and run a village hall and playing fields for the benefit of the inhabitants of the Parish of Wembdon, Somerset. The hall building was completed and the hall opened fully in June 2017. Since then the Trustees have overseen the running of the hall and playing fields.

The charity furthers its charitable purposes for the public benefit by running the Village Hall for community meetings, functions, education, youth activities, changing rooms for community sports and to provide an open recreational area for use by the village and local sports teams.

In planning the above and future activities the trustees have had regard to the guidance issued by the Charity Commission.

Achievements and Performance

This is the fifth full year the hall building and playing fields have been operational. The hall is almost fully booked 7 days a week.

- Wembdon Cricket Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Football Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Ladies Rounders Club played a full season.
- Wembdon Village Day and Craft Fair was held on the August Bank Holiday, 29th August.
- A special event was held for the Queen's Platinum Jubilee which included the planting of a copse of oak trees on the playing fields.
- Wembdon Sunshiners pre-school has been fully open 5 days per week during term time.
- The regular weekly activities are as follows, using *all* the spaces we have available;
 - Baby plays, a parent and baby sensory classes
 - In-Line we dance, an adult line dancing class
 - Cardiac rehab
 - BOC deliver pulmonary rehab sessions twice a week
 - Latin Dance deliver Latin and ballroom classes twice a week
 - Zumba dance classes
 - Star Bubs, sensory classes for parents and children
 - 2 different Slimming World groups
 - Bootcamp-style keep fit classes, 3 times a week
 - Quilting group
 - Pilates classes
 - We host a youth club twice a week.
- During the year we have hosted;
 - 18 charity events including 'Posh Teas' and Gala evenings
 - 52 adult parties including birthday parties, leaving events, fundraising events for local sports teams
 - 63 children's parties including birthday parties and school leaver's events
 - 9 events for young babies and or new parents, including Christenings, baby showers and gender reveals
 - 7 funeral wakes
 - 7 wedding receptions and 1 engagement celebration
 - A New Year celebration
 - A wine and cheese evening
 - 5 craft fairs
 - ... as well as formal dinners and presentations for our local sports clubs and societies; bands and live music, comedy acts, training for local clubs and businesses

- There are regular meetings at the hall by the Parish Council; the local Planning committee; the Trust; the local Cricket and Football club committees and groups; the local cycling club; charity fundraisers; plus community coffee mornings and holiday sports clubs on the playing fields.

The highlight of the year was the opening in July of the Sedgemoor Room, previously an empty shell which has been converted into a multi-purpose meeting space. The Trust raised £131,746 in grants and donations which was used for building materials, a lift and an air conditioning system. The work was mainly done by volunteers from the local community and by young people and their mentors, with a little help from local contractors, some of whom also gave their time free of charge. It is now a much sought after facility and it has been used by many community groups and a youth club which is run by Youth Unlimited, a not-for-profit community interest company which has also been funded by various grant givers including Wembdon Parish Council.

The access road to the hall was finally adopted by Somerset County Council.

The playing fields and surrounding areas have continued to be maintained to a high standard by our groundsman and by Avalonian Landscapes. We have also had useful help from our local Community Payback team.

The Trust has begun fundraising for a new project to build an additional wing on the village hall. It will complete the original design of the hall and will contain two extra changing rooms (much needed by our female sports players), a storeroom and an enlarged kitchenette.

Financial Review

The financial information for 2022-23 in the attached accounts shows the fifth full year of operation.

The main source of income to the Trust is the hire of the facility.

The Trust has received grants from the Somerset Community Foundation to mitigate the cost of living crisis, in particular the huge increase in energy prices.

The Trust continues to repay the accrued interest on its previous loan to Sedgemoor District Council (since April 2023 Somerset Council) in instalments.

During the year the Trust appointed a full time general manager and two part-time caretakers.

Wembdon Cricket Club (the Club) pays the Trust a facilities hire charge and the Trust pays the Club for maintaining the playing fields. The Club runs the bar in the hall. The profits from the bar, after all expenses have been paid, are shared 50/50 between the Club and the Trust's limited company, Wembdon Village Hall Ltd. The bar profits are donated by the limited company to the Trust and are used exclusively to further the objects of the Trust. The Directors of Wembdon Village Hall Ltd are: Neil Hughes, Neil Harrison and Mark Phillips.

The Trustees are confident that the Trust is in a position to remain a going concern.

Reserves

The Trust manages its ongoing operating expenditure and maintains sufficient cash to run the day to day activities. Looking forward, any surplus, after all such expenses have been paid, may be allocated to a Reserve Account until that account can cover 6 months regular costs including costs associated with employment of staff including periods of notice and redundancy. Once that has been achieved other Reserve Accounts may be established to fund specific projects and replacement of major assets.

Structure, Governance and Management

The charity is governed by a constitution registered 31 March 2014 and constituted as a Charitable Incorporated Organisation (CIO). The constitution was last amended on 21 March 2022.

The Hall Management Committee.

Lyn Tyrrell, Alex Hurford and Madeleine Upham represent the Trust and a representative from each of Wembdon Sunshiners, Wembdon Junior and Senior Football Clubs and Wembdon Cricket Club has been invited.

The Grounds Committee

Neil Harrison, Neil Hughes and Mark Phillips represent the Trust and a representative from each of Wembdon Junior and Senior Football Clubs and Wembdon Cricket Club plus the groundsman has been invited.

The committees have defined terms of reference, delegated powers and a budget and are responsible for operational matters. The Trust formed the committees to build relationships with the principal user groups, to give them a greater say in the running of the facilities and to allow the trustees to focus on strategic issues.

The trustees are either elected at the charity's Annual General Meeting, appointed by the Parish Council and the Local Authority or co-opted by the Trustees.

Elected Trustees 17th October 2022

Neil Hughes, Chair
Neil Harrison
Michael Solomon
Robert Topazio, Treasurer
Marilyn Tyrrell
Madeleine Upham

Co-opted Trustees 17th October 2022

Alex Hurford
Kathryn Searle

Appointed Trustees

Mark Phillips (appointed by Wembdon Parish Council 23rd September 2019)
Mike Caswell (appointed by Sedgemoor District Council 20th July 2022)

No Trustee received any financial benefit from the Trust.

On 6th July 2022: Nicola Rosewarn resigned as a trustee

Peter Reed was re-appointed by the trustees to the unpaid post of secretary to the Trust on 18th October 2021

Reference and Administrative Details

Wembdon Village Hall and Playing Fields Trust CIO
Charity No. 1156463

Address

Wembdon Village Hall, The Green at Wembdon, Homberg Way, Bridgwater, Somerset TA6 7BY

Auditors

MJ Dodden and Co Chartered Certified Accountants, 34 North Street, Bridgwater, Somerset, TA6 3YD.

Bankers

Barclays Bank PLC, Leicester, LE87 2BB

Trustees' Responsibilities in Relation to the Financial Statements

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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, of the charity for the 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 applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to Disclosure to Our Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- The trustees individually taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the trustees on 18/09/2023 and signed on their behalf by



Neil Hughes. (Trust Chair)

Wembdon Village Hall and Playing Fields Trust CIO
Statement of Financial Activities
For the year ending 31st March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Income and endowments					
	Note				
Donations and legacies	3	87,038	50,000	137,038	479,071
Charitable activities	3	100,100	-	100,100	67,383
Other trading activities	3	4,353	-	4,353	1,546
		<u>191,491</u>	<u>50,000</u>	<u>241,491</u>	<u>548,000</u>
Expenditure on					
Raising funds – Fundraising	4	-	-	-	180
Charitable activities	4	<u>127,390</u>	<u>-</u>	<u>127,390</u>	<u>72,016</u>
Total		<u>127,390</u>	<u>-</u>	<u>127,390</u>	<u>72,196</u>
Net income/(expenditure)		<u>64,101</u>	<u>50,000</u>	<u>114,101</u>	<u>475,804</u>
Depreciation		60,773	-	60,773	59,809
Net movements in funds		<u>3,328</u>	<u>50,000</u>	<u>53,328</u>	<u>415,995</u>
Reconciliation of funds					
Total funds brought forward		2,629,757	-	2,629,757	2,213,762
Transfer between funds		-	-	-	-
Total funds carried forward		<u>2,633,085</u>	<u>50,000</u>	<u>2,683,085</u>	<u>2,629,757</u>

Last year total income and endowments of £548,000 includes a £355,00 loan conversion to a grant by Sedgemoor District Council.

Wembdon Village Hall and Playing Fields Trust CIO
Statement of Financial Position as at 31st March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Fixed Assets	Note				
Tangible fixed assets	7	2,580,382	-	2,580,382	2,576,302
Total fixed assets		<u>2,580,382</u>	<u>-</u>	<u>2,580,382</u>	<u>2,576,302</u>
Current assets					
Debtors	8	11,310	-	11,310	4,087
Cash at bank and in hand		75,204	50,000	125,204	85,224
Total current assets		<u>86,514</u>	<u>50,000</u>	<u>136,514</u>	<u>89,311</u>
Current liabilities					
Creditors: amounts falling Due within one year	9	17,311	-	17,311	13,356
Net current assets		<u>69,203</u>	<u>50,000</u>	<u>119,203</u>	<u>75,955</u>
Total assets less current Liabilities		2,649,585	50,000	2,699,585	2,652,257
Creditors: amounts falling due after more than one year	10	16,500	-	16,500	22,500
Net assets		<u>2,633,085</u>	<u>50,000</u>	<u>2,683,085</u>	<u>2,629,757</u>
The funds of the charity.					
Restricted funds	11	-	50,000	50,000	-
Unrestricted funds	11	2,633,085	-	2,633,085	2,629,757
Total Charity funds		<u>2,633,085</u>	<u>50,000</u>	<u>2,683,085</u>	<u>2,629,757</u>

Approved by

.....
Neil Hughes
Chair

Date 18/09/2023

.....
Robert Topazio
Treasurer

Date 18/09/2023

Wembdon Village Hall and Playing Fields Trust CIO
Notes to the Financial Statement
For the year ending 31st March 2023

1.ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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 applicable in the UK and Republic of Ireland (SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. The village hall construction has been completed and the building is now fully operation. This is explained fully in the trustee's annual report.

Currency

The presentational currency throughout the financial statement is Pounds Sterling (GBP)

Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are a number of restricted funds, principally from Viridor Credits Environmental, The English Cricket Board and West Somerset Council Community Impact Mitigation (CIM) Fund. These are treated as restricted funds and have imposed the restriction that if the grant is spent on an asset, which is the case, it was pooled to create the Village Hall. This asset has now been finished and as such can be transferred to unrestricted funds, so as it is free, to use, as the trustees see fit within the charities aims and objectives.

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of charitable objectives.

Income recognition

All income is recognised once the charity has entitlement to the income, if it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Costs of raising funds

The costs of generating funds consists of expenditure relating to fundraising or to further the charitable activities including hire of facilities.

Other costs

These are the costs that are neither attributable to the cost of raising funds or to charitable activities.

Tangible fixed assets

Prior to 2019 all assets related to the construction of the Village Hall and surrounding Playing Fields. The construction of the Hall is now complete and any such expenditure relating to this construction was capitalised. The building will therefore see depreciation commence from 2019. Assets will be written off using the following methods:

Village Hall and Playing Fields	2% on cost
Fixtures and Fittings	15% on reducing balance

Creditors

Liabilities and provisions are recognised as a result of an obligation to transfer economic benefits to a third party. Both are recognised once there is a present obligation at the reporting date as a result of a past event; it is probable that a transfer of economic benefit, usually in the form of cash, will be required in settlement; and the amount of the settlement can be estimated reliably.

2. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil)

Wembdon Cricket Club were one of the principal users of the facility and ran the bar facilities and maintained the upkeep of the sports pitches under licence from Wembdon Village Hall and Playing Fields Trust. During the year Wembdon Cricket club paid £9,902 (2022: £14,248) to Wembdon Village Hall and Playing Fields Trust for facility hire. Wembdon Cricket Club in turn received £9,440 (2022: £11,020) from Wembdon Village Hall and Playing Fields Trust for pitch maintenance. Wembdon Cricket Club made donations to Wembdon Village Hall and Playing Fields Trust totalling Nil (2022: £2,000).

Wembdon Sunshiners Pre-School were one of the principal users of the facility renting an area of the facility under licence from Wembdon Village Hall and Playing Fields Trust. This year Wembdon Sunshiners Pre-School paid £15,955 (2022: £13,506) for the facility hire.

Wembdon Senior Football Club were one of the principal users of the facility. During the year Wembdon Senior Football Club paid £1,104 (2022 £924) for facility hire. Wembdon Senior Football Club in turn received a Nil (2022: £2,855) donation from Wembdon Village Hall and Playing Fields Trust for drainage improvements.

Wembdon Junior Football Club were one of the principal users of the facility. As at the year-end no loan was outstanding (2022: £500) During the year Wembdon Junior Football Club paid £4,729 (2022 £4,856) for facility hire. Wembdon Junior Football Club made donations totalling nil (2022 £2,700).

Wembdon Parish Council on which the trustees M Solomon is the Chair and M Phillips is a councillor made donations to Wembdon Village Hall and Playing Fields Trust totalling nil (2022 £3,137) and paid £3,000 (2022 £1,750) for the hire of the facility, CCTV base station service rental and Changing Places.

The aggregate amount of donations received from relating parties that have non-disclosing conditions attached to them is £nil (2022 £nil).

3. INCOME

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies						
Grants	53,868	50,000	103,868	397,500	10,000	407,500
Donations	33,170	-	33,170	71,571	-	71,571
	<u>87,038</u>	<u>50,000</u>	<u>137,038</u>	<u>469,071</u>	<u>10,000</u>	<u>479,071</u>
Charitable activities						
Hire of facility	100,100	-	100,100	67,383	-	67,383
	<u>100,100</u>	<u>-</u>	<u>100,100</u>	<u>67,383</u>	<u>-</u>	<u>67,383</u>
Other trading activities						
Fundraising	4,353	-	4,353	1,546	-	1,546
	<u>4,353</u>	<u>-</u>	<u>4,353</u>	<u>1,546</u>	<u>-</u>	<u>1,546</u>
Total	<u>191,491</u>	<u>50,000</u>	<u>241,491</u>	<u>538,000</u>	<u>10,000</u>	<u>548,000</u>

4. EXPENDITURE

Raising funds – fundraising:

Direct expense

Activity

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fundraising expenses	-	-	-	180	-	180
	<u>-</u>	<u>-</u>	<u>-</u>	<u>180</u>	<u>-</u>	<u>180</u>

Charitable activities – facility running expenses:

Direct expense

Activity

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Facility expenses	4,267	-	4,267	-	-	-
Youth activity expenses	9,546	-	9,546	-	-	-
Wages & salaries	30,278	-	30,278	-	-	-
Water	2,848	-	2,848	1,888	-	1,888
Premises Licence	-	-	-	180	-	180
Drainage Board	35	-	35	83	-	83
Insurance & safety costs	3,814	-	3,814	2,081	-	2,081
Light and Heat	15,586	-	15,586	7,046	-	7,046
Telephone	1,616	-	1,616	867	-	867
Advertising	718	-	718	-	-	-
Repairs & Renewals	17,922	-	17,922	6,853	-	6,853
Pitch Maintenance	12,618	-	12,618	11,146	-	11,146
Cleaning & Waste	20,198	-	20,198	16,268	-	16,268
Sundries	568	-	568	334	-	334
Legal & Professional	325	-	325	13,834	-	13,834
Audit fee	2,770	-	2,770	2,425	-	2,425
Donations	-	-	-	2,855	-	2,855
Non-recoverable VAT	4,237	-	4,237	-	-	-
Interest & Charges	44	-	44	6,336	-	6,336
	<u>127,390</u>	<u>-</u>	<u>127,390</u>	<u>72,016</u>	<u>-</u>	<u>72,016</u>

5. STAFF COSTS AND TRUSTEES REMUNERATION

In August 2022 the trust started a PAYE scheme with 1 employee, 2 further employees were taken on in September 2022 and these 3 employees were still employed by the trust at the year end. These members of staff were taken on for the hire of facilities activities for the trust. There were no employees which had benefits in excess of £60,000 in this year or last.

6. INDEPENDENT EXAMINER REMUNERATION

The accounts are subject to an independent examination this year, with the fee being £2,770 (2022: £2,425)

7. TANGIBLE FIXED ASSETS

	Village Hall And Playing Fields	Fixtures and Fittings	Total
Cost			
At 1 April 2022	2,773,906	26,564	2,800,470
Additions	60,483	4,371	64,854
Reimbursement	-	-	-
At 31 March 2023	<u>2,834,389</u>	<u>30,935</u>	<u>2,865,324</u>
Depreciation			
At 1 April 2022	219,404	4,764	224,168
Charge for year	56,677	4,096	60,773
At 31 March 2023	<u>276,081</u>	<u>8,860</u>	<u>284,941</u>
Net book value			
At 31 March 2023	<u>2,558,308</u>	<u>22,075</u>	<u>2,580,383</u>
At 31 March 2022	<u>2,554,502</u>	<u>21,800</u>	<u>2,576,302</u>

8. DEBTORS

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Trade debtors	10,986	-	10,986	3,994	-	3,994
VAT recoverable	324	-	324	93	-	93
Other debtors	-	-	-	-	-	-
Total	<u>11,310</u>	<u>-</u>	<u>11,310</u>	<u>4,087</u>	<u>-</u>	<u>4,087</u>

9. CREDITORS: falling due within one year.

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Trade creditors	3,768	-	3,768	-	-	-
Accruals	5,495	-	5,495	4,643	-	4,643
Loans	6,000	-	6,000	6,310	-	6,310
Other creditors	2,048	-	2,048	2,403	-	2,403
	<u>17,311</u>	<u>-</u>	<u>17,311</u>	<u>13,356</u>	<u>-</u>	<u>13,356</u>

10. CREDITORS: falling due after more than one year.

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Loans	16,500	-	16,500	22,500	-	22,500
	<u>16,500</u>	<u>-</u>	<u>16,500</u>	<u>22,500</u>	<u>-</u>	<u>22,500</u>

11. CHARITABLE FUNDS

Current year.

	Unrestricted	Restricted	Total
Opening balance	2,629,757	-	2,629,757
Income	191,491	50,000	241,491
Expenditure	(188,163)	-	(188,163)
Transfer between funds	-	-	-
	<u>2,633,085</u>	<u>50,000</u>	<u>2,683,085</u>

Restricted funds of £50,000 relates to grant received from Sedgemoor District Council towards the changing toom project. These funds can not be used until the project is fully funded.

Previous year.

	Unrestricted	Restricted	Total
Opening balance	2,213,762	-	2,213,762
Income	538,000	10,000	548,000
Expenditure	(132,005)	10,000	(132,005)
Transfer between funds	-	-	-
	<u>2,629,757</u>	<u>-</u>	<u>2,629,757</u>

Wembdon Village Hall and Playing Fields Trust CIO (No 1156463)
Independent Examiners Report to the Trustees of Wembdon Village Hall and Playing Fields Trust CIO
For the Year Ended 31st March 2023

I report to the trustees on my examination of the accounts of Wembdon Village Hall and Playing Fields Trust CIO for the year ended 31st March 2023, which are set out on pages 1 – 13

Responsibilities and basis of report

As the charity trustees of the Charitable Incorporated Organisation (CIO) 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 Trustee'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 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 giving me cause to believe that in any material respect:

- (1) Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) The accounts do not accord with those records; or
- (3) The accounts do 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 given a "true and fair view" which is not a matter considered part of an independent examination.

I have no concerns and have come across no other matter 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.



B Cleaveley

Date: 09/10/2023

Michael J Dodden & Co
Chartered Certified Accountants
34 North Street
Bridgwater
Somerset
TA6 3YD