

Company registration number: 08917017

Charity registration number: 1156798

Bristol Early Years Teaching Consortium

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

G W Jones & Co ICJ Ltd
Office 1 The Coach House
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Shirehampton
Bristol
BS11 9TX

Bristol Early Years Teaching Consortium

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14
Statement of Trustees' Responsibilities	15
Independent Examiner's Report	16

Bristol Early Years Teaching Consortium

Reference and Administrative Details

Trustees	L E Driver
	P S Willmott
	J Hill
	I Clark
	N Theobald
Secretary	A Carrington
	E S Gossan
Charity Registration Number	1156798
Company Registration Number	08917017
Registered Office	The charity is incorporated in England and Wales.
	St Paul's Children's Centre Little Bishop Street Bristol BS2 9JF
Independent Examiner	G W Jones & Co ICJ Ltd Office 1 The Coach House 24-26 Station Road Shirehampton Bristol BS11 9TX
Accountants	G W Jones & Co ICJ Ltd Accountants Office 1 The Coach House 24-26 Station Road Shirehampton Bristol BS11 9TX
Bankers	Lloyds Bank Plc Knowle Bristol 284 Wells Road Knowle Bristol BS4 2PY

Bristol Early Years Teaching Consortium

Trustees' Report

The trustees, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Public benefit

The Trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Charitable Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Bristol Early Years Teaching Consortium is a charitable company limited by guarantee, incorporated on 28 February 2014 and registered as a charity on 24 April 2014.

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

The Trustees, who are also the directors for the purpose of company law, are listed on page 1.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and appointment of new trustees.

Trustees are appointed according to the Articles of association.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The charitable company is administered by its board of Trustees ("the Board"). Members of the Board are nominated representatives of the following bodies and organisations:

- St Paul's Nursery School and Children's Centre.

The charitable company has three independent Trustees, appointed by the nominated Trustees in accordance with its Articles of Association, one of whom takes on the role of independent Chair.

The Trustees are continuing to reflect on the context of the organisation, the Trustees are considering a review of the organisational structure and the Articles of Association, within a rapidly changing Early Years national landscape. However, the main focus of the organisation will not change.

Risk management

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems are being established to mitigate those risks.

Financial sustainability has been identified as the major risk for the charity, however since November 2022 it has now been in receipt of the DfE Stronger Practice Hub grant. The charity continues to be commissioned by other partners. A key element in managing this financial risk to future proof the organisation remains the development of additional, long-term partnerships with funding providers, review of future funding opportunities and regular reports to the Trustees of the charity's financial status.

Objectives and activities

The objects of the charity are:

Bristol Early Years Teaching Consortium

Trustees' Report

- the advancement of education of children, particularly of Early Years age, in particular by providing education and training and developing the skills of practitioners of Early Years education;
- the advancement of education and the training of practitioners of Early Years education; and
- the promotion of social inclusion in particular among children of Early Years age and their families/carers who are socially excluded from society, or a part of society, as a result of their social and economic position, in particular through the education of children of Early Years age and practitioners of Early Years education.

BEYTC staff and volunteers

At the end the financial year (2022-2023) BEYTC did not employ any staff, nor did it have any volunteers. A member of St. Paul's Nursery School and Children's Centre remains responsible for the financial records of BEYTC and for recording Trustee's Meetings minutes. The financial support for this administration assistance was received from Bristol City Council.

Financial Review

BEYTC covered its costs over the period 1 April 2022 to 31 March 2023. The surplus at the end of the period was £23,789.

The Trustees are confident that there is sufficient working capital to meet BEYTC's obligations, as the projections that the Trustees have prepared indicate that the planned programme should continue to deliver enough income to cover costs. The organisation is still carrying forward £221,978 in reserves, of which £219,026 are restricted to specific programmes of work.

At the year end the charity's unrestricted fund reserves were £2,952 and the restricted fund reserves were £219,026.

Reserves policy.

In line with Charities Act requirements, the Trustees have reviewed their reserves policy for the Charity, which will aid them in exercising overall control over the financial affairs of the Charity.

It is considered prudent to maintain reserves to safeguard the Charity's operational commitments in the event of serious reductions or delays in income, or in the event of extraordinary costs arising.

Reserve levels will be reviewed frequently by the Trustees as part of the management accounts review process.

Achievements and Outcomes

BEYTC continues to run as the Bristol early Years Teaching Hub. In November 2022 it also took on the role as a DfE designated EYs Stronger Practice Hub. Bristol Early Years Teaching Hub. It continues to provide the same wide range of development opportunities and support for Early Years settings across Bristol and beyond. This includes: Continued Professional Development opportunities (eg training programmes, study days, study tours, setting visits, staff meetings, audits), Information and advice, Bespoke setting to setting support, through deployment of Specialist Leaders of Education, Networks and Communities of Practice.

Since the Pandemic, much of this support has been continued in a virtual way. From September 2022 we have re-introduced some face to face support packages.

Despite the impact of Covid 19 on every school and setting, and the national recruitment and retention crisis in Early Years, we have still had a relatively good engagement from local nurseries, childminders and schools. Our online offer means that we have met practitioners from all over the country, but our numbers have been reduced.

Bristol Early Years Teaching Consortium

Trustees' Report

Outcomes for Bristol's children in the early years continues to remain solid, however impact of the lockdown can be seen in the Children's resilience, language development and family wellbeing, with the gap widening for our most disadvantaged children. The support we provide continues to be referred to as inspiring.

Achievements in Areas of Delivery

Information and Advice

- We have a phone line and email for advice.
- We sign post to national guidance, best practice and evidenced informed research.
- We have produced 2 blogs, and a newsletter.

Continued Professional Development:

- We have recruited to 5 evidence based national CPD programmes (50 settings).
- We have designed and launched our own programme "Sound Play".
- We have run 5 CPD programmes this year (New to EYFS, Leadership Bundle, PSED Bundle, Emotion Coaching, Early Maths).
- Provided bespoke staff meetings.

Networks

- We support Bristol Childminder, baby, 2s, Managers networks.
- We now lead on a regional Childminder network and baby practitioner network and are just establishing a Peer to Peer SEND support Network.

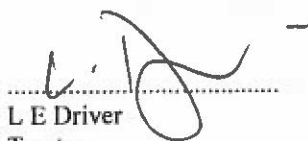
Bespoke Support

- We still recruit, induct and deploy Local Specialist Leaders previously SLE's across local Bristol Settings. We have 28 LSLs - who are all engaged in either S2S support, training, producing guidance, leadership and representation etc.
- We work closely with the DfE Experts' and Mentors Covid Recovery Programme.

Small Company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 September 2023 and signed on its behalf by:


.....
L E Driver
Trustee

Bristol Early Years Teaching Consortium

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Voluntary Income	3	14,531	324,178	338,709
Total Income		14,531	324,178	338,709
Expenditure on:				
Costs of Charitable Activities	4	(2,130)	(294,801)	(296,931)
Governance costs	5	(17,989)	-	(17,989)
Total Expenditure		(20,119)	(294,801)	(314,920)
Net (expenditure)/income		(5,588)	29,377	23,789
Net movement in funds		(5,588)	29,377	23,789
Reconciliation of funds				
Total funds brought forward		8,540	189,649	198,189
Total funds carried forward	14	2,952	219,026	221,978
	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Voluntary Income	3	28,915	192,209	221,124
Total Income		28,915	192,209	221,124
Expenditure on:				
Costs of Charitable Activities	4	(13,505)	(232,241)	(245,746)
Governance Costs	5	(20,228)	-	(20,228)
Total Expenditure		(33,733)	(232,241)	(265,974)
Net expenditure		(4,818)	(40,032)	(44,850)
Net movement in funds		(4,818)	(40,032)	(44,850)
Reconciliation of funds				
Total funds brought forward		13,358	229,682	243,040
Total funds carried forward	14	8,540	189,650	198,190

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 14.

The notes on pages 7 to 14 form an integral part of these financial statements.

Bristol Early Years Teaching Consortium

(Registration number: 08917017)
Balance Sheet as at 31 March 2023

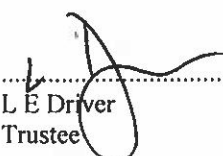
	Note	2023 £	2022 £
Current assets			
Debtors	10	65,795	2,070
Cash at bank and in hand	11	<u>264,941</u>	<u>228,325</u>
		330,736	230,395
Creditors: Amounts falling due within one year	12	<u>(108,758)</u>	<u>(32,205)</u>
Net assets		<u>221,978</u>	<u>198,190</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	219,026	189,650
Unrestricted income funds			
Unrestricted funds		<u>2,952</u>	<u>8,540</u>
Total funds	14	<u>221,978</u>	<u>198,190</u>

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 20 September 2023 and signed on their behalf by:


.....
L E Driver
Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St Paul's Children's Centre
Little Bishop Street
Bristol
BS2 9JF

These financial statements were authorised for issue by the trustees on 20 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Bristol Early Years Teaching Consortium meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 of the 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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Voluntary income

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Government grants	14,531	324,178	338,709
Total for 2023	14,531	324,178	338,709
Total for 2022	28,915	192,209	221,124

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure

a) Costs of Charitable Activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Other direct costs of generating voluntary income		2,130	294,801	296,931
Total for 2023		<u>2,130</u>	<u>294,801</u>	<u>296,931</u>
Total for 2022		<u>13,505</u>	<u>232,241</u>	<u>245,746</u>
				Total costs £

5 Governance costs

	Note	Unrestricted funds General £	Total funds £
Governance costs	6	17,989	17,989
Total for 2022		<u>20,228</u>	<u>20,228</u>
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £17,989 (2022 - £20,228) which relate directly to charitable activities. See note 6 for further details.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total funds £
Audit and other assurance services	100%	3,600	3,600
Administration and leadership	100%	8,806	8,806
Total for 2023		12,406	12,406
Total for 2022		16,876	16,876

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	5,583	5,583
Allocated support costs	12,406	12,406
Total for 2023	17,989	17,989
Total for 2022	20,228	20,228

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	3,600	2,250

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Debtors

	2023 £	2022 £
Trade debtors	<u>65,795</u>	<u>2,070</u>

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>264,941</u>	<u>228,325</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	95,301	18,750
Other creditors	4,501	4,499
Accruals	<u>8,956</u>	<u>8,956</u>
	<u>108,758</u>	<u>32,205</u>

13 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>228,325</u>	<u>36,616</u>	<u>264,941</u>
Net debt	<u>228,325</u>	<u>36,616</u>	<u>264,941</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>208,649</u>	<u>19,676</u>	<u>228,325</u>
Net debt	<u>208,649</u>	<u>19,676</u>	<u>228,325</u>

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	8,540	14,531	(20,119)	2,952

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Restricted funds				
SLE	115,138	142,520	(139,692)	117,966
Cabot Learning Federation	24,255	30,375	(54,631)	(1)
Bristol Standard Digitalisation	18,487	-	-	18,487
Bristol Early Years Research Website & QA	25,770	12,000	(3,622)	34,148
Working Qualification	6,000	1,000	-	7,000
SPH	-	132,883	(87,857)	45,026
Experts & Mentors	-	5,400	(9,000)	(3,600)
Total restricted funds	189,650	324,178	(294,802)	219,026
Total funds	198,190	338,709	(314,921)	221,978
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	13,358	28,916	(33,734)	8,540
Restricted				
SLE	113,797	113,132	(111,791)	115,138
ITE & BPA	(3,945)	4,410	(465)	-
Cabot Learning Federation	65,750	33,750	(75,245)	24,255
Bristol Standard Digitalisation	9,095	10,000	(608)	18,487
EYFS Reform Project	33,325	6,917	(40,242)	-
Bristol Early Years Research Website & QA	11,660	18,000	(3,890)	25,770
Working Qualification	-	6,000	-	6,000
Total restricted funds	229,682	192,209	(232,241)	189,650
Total funds	243,040	221,125	(265,975)	198,190

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Current assets	15,508	315,227	330,735
Current liabilities	(12,556)	(96,201)	(108,757)
Total net assets	2,952	219,026	221,978

Bristol Early Years Teaching Consortium

Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	21,365	209,030	230,395
Current liabilities	<u>(12,825)</u>	<u>(19,380)</u>	<u>(32,205)</u>
Total net assets	<u>8,540</u>	<u>189,650</u>	<u>198,190</u>

16 Related party transactions

There were no related party transactions in the year.

Bristol Early Years Teaching Consortium

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Bristol Early Years Teaching Consortium for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 September 2023 and signed on its behalf by:

.....
L E Driver
Trustee

Bristol Early Years Teaching Consortium

Independent Examiner's Report to the trustees of Bristol Early Years Teaching Consortium ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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').

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.

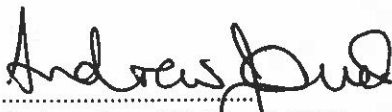
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Bristol Early Years Teaching Consortium as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)].

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.



Andrew Jones BA (Hons) FCCA
Association of Chartered Certified Accountants

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Shirehampton
Bristol
BS11 9TX

20 September 2023