

**ROYAL AIR FORCE
BOBSLEIGH, LUGE & SKELETON ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31st DECEMBER 2021**

CHARITABLE INCORPORATED ORGANISATION

CIO NUMBER 1178000

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

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ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CIO NUMBER	1178000
START OF FINANCIAL PERIOD	1 January 2021
END OF FINANCIAL PERIOD	31 December 2021
TRUSTEES AT 31 DECEMBER 2021	<p>Heather Ratnage-Black (Chair) Maddie Smith Mark Silva Niamh Lashbrook Stephen Preston Hayden Carr</p> <p>Appointed 21/09/2021</p> <p>AOC no. 22 (Training) Group may appoint one trustee who will be the Chair of the CIO. The remaining trustees are elected at AGM.</p>
CORRESPONDENCE ADDRESS	<p>Room 43, Kermode Hall RAF Halton Aylesbury Buckinghamshire HP22 5PG</p>
GOVERNING DOCUMENT	Constitution
BANKERS	<p>Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP</p>
INDEPENDENT EXAMINER	<p>L M Tempest Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF</p>
OBJECTS	<p>The objects for which the Charitable Incorporated Organisation is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Bobsleigh, Luge and Skeleton Winter Sports.</p>

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Bobsleigh, Luge and Skeleton Winter Sports.

The activities are Bobsleigh, Skeleton, Luge and Olympic Luge. Selection. The activities organised are training events and races, held both in the UK and overseas for fixtures.

No grants are awarded by RAF BLSA

The trustees have been mindful of the guidance issued by the Charity Commission on public benefit.

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

The charity provides the opportunity for all RAF personnel (inc Reserve Forces) to engage in ice sports when away from Operations and Front Line duties. Developing Novices to Intermediates, intermediates to experts and then developing all into coaches/managers. These attributes are then taken back into Service life to enhance both day to day and operational capability. This is in line with the development of creating better war fighters by immersing personnel in challenging and demanding sports.

Covid has continued to restricted travel and sporting activity in both the UK and Europe through much of this reporting period. In turn this has resulted in some objectives set to deliver events unfortunately have not been met this year.

In July 2021 RAF BLSA delivered a taster session for bobsleigh and skeleton potential athletes at Bath University BBSA push track. This was a welcome return to the sports after a significant curtailment through Covid.

In Dec 2021 RAF BLSA conducted a novice training and championships event in La Plagne, France. Whilst numbers attending were reduced due to Covid guidelines and the reluctance of the Chain of Command to release staff, it was a welcome return to the ice.

During the winter season several RAF BLSA athletes and staff were selected for international duties including*:

Sqn Ldr Gav Arnold – management role GB Luge

CT Stu Benson – management role/ bobsleigh coach with British Bobsleigh and Skeleton Association

SAC Alex Cartagena – Europa Cup bobsleigh brakeman representing GB

Cpl Elizabeth Driver – Europa Cup natural luge

A/Cpl Luke Farrar – World Cup luge representing GB

SAC Benji Fulker – Full time Elite Athlete Europa and World Cup skeleton bobsleigh

Fg Off Mike Measter – Europa Cup bobsleigh brakeman representing GB

Sqn Ldr Heather Ratnage-Black – British Bobsleigh and Skeleton Association board of Directors (bobsleigh and Armed Forces Liaison)

CT Mark Silva – Full time elite athlete management role with British Bobsleigh and Skeleton Association

Cpl John Stanbridge – Europa Cup bobsleigh pilot representing GB

LCpl Shanwayne Stevens – Full time elite athlete bobsleigh pilot North America Cup and World Cup representing Jamaica

Fg Off Rhys Thornbury – Europa Cup skeleton team coach with British Bobsleigh and Skeleton Association

* unless specified as full time all roles were undertaken on Special Paid Leave, Individual leave or in pers spare time.

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE (Continued)

Plans for 2022:

AGM – RAF Waddington, 18 Jan 22 (delayed from Nov 2021 due to availability of key personnel and Covid restrictions).

Luge wheeled event – RAF Wittering, 27 Jan 22. Introduction for novice athletes to have a taster session of luge before committing to a week of Olympic or Natural luge.

Natural Luge RAF Championships – Lusen, Italy, Jan-Feb 22; cancelled due to Covid travel restrictions.

Winter Olympic Games, Beijing, China, 5-21 Feb 22. Expected to send LCpl Shanwayne Stephens – Jamaican bobsleigh pilot, Sqn Ldr Gavin Arnold in support of GB Luge, CT Mark Silva in support of Jamaican bobsleigh and CT Stu Benson in support of GB bobsleigh.

RAF BLSA attendance at UKAF WSA Adapted Inter Service Ice Championships – Igls, Austria, 19 Feb – 5 Mar 22.

Event altered from routine format to maximise attendance of all levels of athletes.

Summer Trg and selection events – RAF Cosford, RAF Wittering, Bath University.

Safety review and training – July, Bath university (to include crash exercise).

RAF Novice Championships – venue TBC, Nov 22.

RAF Senior Championships – venue TBC, Dec 22.

FINANCIAL REVIEW

The BLSA currently sits in a suitable position having rebuilt a reserve of unrestricted fund reserves following the previous year's low reserve. The break in activity enabled additional time to conduct repairs on kit and equipment which ensured when overseas activity restarted in Q4 it could be done within the constraints of the allocated

The BLSA have continued to receive the required grants for operational costs and overseas activities in line with the Committee 5-year plan and have been able to remain within set budgets of training and competition.

Whilst for the general conduct of the BLSA it is unnecessary to hold reserves due to the funding avenues from the RAF Central Fund and all positions within the organisation are voluntary, retaining some reserves does require flexibility. Reserves are held to support extraordinary expenditure that is not covered by RAFCF or other grants such as replacement of protective winter clothing for the entire BLSA and provide a buffer for the disciplines should there be additional unexpected costs i.e. maintenance, medical etc.

The Associations principal source of funding is from the annual grant received from the RAF Central Fund, which is split down into the 4 separate disciplines. Additional funding is received from the RAF Winters Sports Association, the Nuffield Trust and personal contributions from the athletes.

There are currently no concerns as to the charity's immediate future. However, if there was withdrawal or significant reduction of funding by the RAF Central Fund, this would require a new source of income which would significantly reduce our ability to operate.

The Association may invest in new equipment; however there is no set policy as equipment is used until it is no longer safe to use any further and is replaced as required.

The key risks facing the charity are as follows:

- Inflation rates in Europe.
- Exchange rates.
- Import taxes.
- Limited equipment suppliers.

This is because the majority of events are required to be carried out abroad, more specifically in Europe due to the lack of ice and snow facilities in the UK. Furthermore, the vast majority of kit & equipment is sourced from Europe, America and Canada due to limited UK based suppliers.

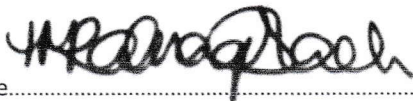
ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date 11 Oct 22


Signature.....
PRINT NAME HEATHER RATNAGE-BLACK

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Incorporating income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES					
Income and Endowments from:					
Donations and Legacies	3a	6,789	73,878	80,667	118,171
Charitable Activities	3b	7,740	-	7,740	35,762
Other Trading Activities	3c	-	-	-	-
Investments	3d	-	-	-	-
Other	3e	-	-	-	-
TOTAL		14,529	73,878	88,407	153,933
RESOURCES EXPENDED					
Expenditure on:					
Raising Funds	4a	-	-	-	-
Charitable Activities	4b	5,924	68,085	74,009	129,720
Other	4c	-	-	-	-
TOTAL		5,924	68,085	74,009	129,720
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		8,605	5,793	14,398	24,213
Net gains/(losses) on investments					
NET INCOME/(EXPENDITURE)		8,605	5,793	14,398	24,213
Transfers between funds		-	-	-	-
Other recognised gains/(losses): Gains and losses on revaluation of fixed assets for the CIO's own use		-	-	-	-
NET MOVEMENT IN FUNDS		8,605	5,793	14,398	24,213
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		25,812	108,628	134,440	110,227
Transfer of Funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		34,417	114,421	148,838	134,440

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets					
Tangible assets	2	22,703	114,221	136,924	134,169
Current Assets					
Stocks		-	-	-	-
Debtors	6	6,789	-	6,789	-
Cash at bank and in hand	7	76,033	200	76,233	26,424
Total Current Assets		82,822	200	83,022	26,424
Creditor: amounts falling due within one year	8	71,108	-	71,108	26,153
NET CURRENT ASSETS		11,714	200	11,914	271
TOTAL ASSETS less current liabilities		34,417	114,421	148,838	134,440
Creditor: amounts falling due in more than one year	9	-	-	-	-
NET ASSETS		34,417	114,421	148,838	134,440
Funds of the CIO					
General Funds		34,417	-	34,417	25,812
Restricted Funds	10	-	114,421	114,421	108,628
Total Funds		34,417	114,421	148,838	134,440

Signed on behalf of all the trustees

Signature



Print Name HEATHER RATNAGE-BLACK

Date of approval 11 Oct 22

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Basis of preparation:

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOM

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the CIO becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Contractual Income and Performance Related Grants

This is only included in the SoFA once the CIO has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the CIO are included in the SoFA as income from donations when receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the CIO to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with Performance Conditions

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor CIO to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred income

No material item of deferred income has been included in the accounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

Debtor

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the CIO. Subsequently, they are measured at the cash or other consideration expected to be received.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the CIO on receipt.

Depreciation Expense

Depreciation on tangible fixed assets is calculated at a rate to write off their cost on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Bobsleigh	10% - 20%
Olympic Luge	20%
Natural Luge	20%
Skeleton	20%

2. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	TOTAL £
EQUIPMENT				
Cost	01-Jan-21	28,379	160,054	188,433
Additions		-	32,856	32,856
Disposals		-	-	-
Cost at	31-Dec-21	28,379	192,910	221,289
Depreciation	01-Jan-21	2,838	51,426	54,264
Charge		2,838	27,263	30,101
Disposals		-	-	-
Depreciation at	31-Dec-21	5,676	78,689	84,365
Net Book Value	31-Dec-21	22,703	114,221	136,924
Net Book Value	31-Dec-20	25,541	108,628	134,169

Tangible fixed assets purchased from restricted grants are held in restricted funds until they are fully depreciated. There were no annual commitments under non-cancelling operating leases and capital commitments.

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. ANALYSIS OF INCOME	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies				
Grants	6,789	73,878	80,667	118,171
	6,789	73,878	80,667	118,171
b) Charitable Activities				
Income from Charitable Activities:				
Inter Service Championships	-	-	-	21,196
Overseas Visit	-	-	-	-
Novice Camp	-	-	-	12,950
RAF Champtionships	7,700	-	7,700	1,590
Other	40	-	40	26
	7,740	-	7,740	35,762
c) Other Trading Activities				
	-	-	-	-
d) Investments				
	-	-	-	-
e) Other				
	-	-	-	-

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

4. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Raising Funds				
	-	-	-	-
b) Charitable Activities				
Expenditure on Charitable Activities:				
Kit & Equipment	-	14,838	14,838	30,245
Overseas Visits	-	-	-	-
Novice Camp	-	-	-	24,357
RAF Championships	3,022	15,064	18,086	3,476
Inter Services Championships	-	-	-	35,308
Operating Costs	49	9,516	9,565	6,878
New Member Engagement	-	1,404	1,404	4,772
Depreciation	2,838	27,263	30,101	24,669
Other	15	-	15	15
	5,924	68,085	74,009	129,720
c) Other				
	-	-	-	-

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	TOTAL 2021 £	TOTAL 2020 £
Included in Operating Costs		
Independent examiner's fees	900	780
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-
	900	780

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Debtors	-	-	-	-
Prepayments	-	-	-	-
Accrued Income	6,789	-	6,789	-
	6,789	-	6,789	-

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at bank and on hand	76,033	200	76,233	26,424
Total	76,033	200	76,233	26,424

**8. CREDITORS AND ACCRUALS: AMOUNTS
FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Creditors	70,148	-	70,148	25,193
Accrual - Independent Examination	960	-	960	960
Accruals - other	-	-	-	-
	71,108	-	71,108	26,153

**9. CREDITORS AND ACCRUALS: AMOUNTS
FALLING DUE IN MORE THAN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Creditors	-	-	-	-
Accruals	-	-	-	-
	-	-	-	-

10. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD			
	Balance 01-Jan-21 £	Income £	Expenditure £	Balance 31-Dec-21 £
RAF Central Fund	-	49478	40622	(8,856)
Nuffield Trust Grant	-	24400	200	(24,000)
BLS Depn Fund	103,061	-	25204	32,856
Natural Luge Depn Fund	5,567	-	2059	-
	108,628	73,878	68,085	-
				114,421

	PRIOR REPORTING PERIOD			
	Balance 01-Jan-20 £	Income £	Expenditure £	Balance 31-Dec-20 £
RAF Central Fund	-	87,224	74,969	(12,255)
BLS Depn Fund	92,672	-	20,121	30,510
Natural Luge Depn Fund	5,532	-	1,710	1,745
Nuffield Trust Grant	-	20,000	-	(20,000)
	98,204	107,224	96,800	-
				108,628

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

10. RESTRICTED FUNDS (continued)

The Central Fund Grant is to be used for operating costs, kit and equipment, overseas visits and development activities.

The BLS and Natural Luge funds are to be used to depreciate the fixed assets.

The Nuffield Trust Grant was to purchase equipment which has been transferred to fixed assets.

11. TRANSACTIONS WITH TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

12. RISK ASSESSMENT

The trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the CIO Commission guidance on public benefit before deciding what activities the CIO should undertake.

ROYAL AIR FORCE BOBSLEIGH, LUGE & SKELETON ASSOCIATION

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above Charitable Incorporated Organisation ("the CIO") for the first period of operation, ended 31st December 2021.

As the CIO's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the CIO'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

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



L M Tempest

Date: 11th October 2022

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF