

INDEPENDENT EXAMINER'S REPORT
FRESHSTART SMART: CHARITY NO. 1178047
Account for Year Ended 30-04-2021

I report on the accounts of the Trust for the year ended 30/04/2021, which are set out on page 01 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Direction given by the charity Commission (under section 145 (5) (b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

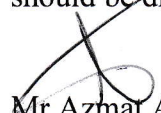
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 130 of the Charities Act or
- The accounts do not accord with the accounting records.

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


Mr Azmat Ali (IFA)
Institutes of Financial Accountants
450 Cheetham Hill Road, Manchester, M8 9LE

Date: 15/01/2022

FRESHSTART SMART
BALANCE SHEET AS AT 30TH APRIL 2021

	<u>£</u>	<u>£</u>
<u>FIXED ASSET</u>	335	
<u>CURRENT ASSETS</u>		
CASH IN HAND & BANK	4,249	

	4,249	
<u>CURRENT LIABILITIES</u>		
SUNDRY ACCRUALS & CREDITORS	(878)	

	(878)	
<u>NET CURRENT ASSETS/(LIABILITIES)</u>		3,371

<u>NET ASSETS</u>		3,706
		=====
<u>FINANCED BY:</u>		
BAL. B/FWD.		(471)
NET INCOME OVER THE EXPENDITURE FOR THE YEAR		4,177

		3,706
		=====