

Chair's Report July 2024

Whenever I begin to write these reports, I scroll back through emails, texts and WhatsApps to remind me of the highs and lows of the last year at CHUF. And wow, what a year it's been again!

Finding a new home for the Haddenham CHUF was a huge hurdle having been situated in St Mary's for over 20 years. The search was by no means straightforward, but with a determined new manager and the trustees, Ellen and Anne, investigating leads and hunting down anyone who may know of an available site, the Scout and Guiding Centre has proved to be a delightful new home for the pre-school. It has enabled CHUF to continue to offer wonderful pre-school care to the children of Haddenham and the surrounding areas.

To move the entire setting over the October half-term was huge undertaking by Kasia and the Chuf ladies, but it was ready to welcome the children in a very short space of time. Kasia has also secured funding for a new canopy which will also enhance the setting further. Thank you Kasia, your positive attitude, cheerful optimism and pragmatic management is a huge factor in the overall success of CHUF.

In other thank yous, I'd like to acknowledge the hard work of Naomi and Alex for managing the numbers, and finances behind the scenes. It's not been easy, but we value all your hard work and are very thankful to be able to demonstrate a sound financial recovery from the covid years.

I know both the settings are ready for the inevitable OFSTEDs which are just around the corner, and hope you are able to finish the term without a visit (fingers crossed).

Lastly, I would like to thank the Chuf ladies who work tirelessly to ensure the children of Haddenham and Chearsley are welcomed each day into a warm, creative and secure environment where they can begin to sow the seeds of life long curiosity and learning.

Charity Name: CHEARSLEY AND HADDENHAM UNDER FIVES			Charity No (if any)	1186042	
Annual accounts for the period					
Period start date	9/1/2023	To	Period end date	8/30/2024	

Section A

Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	17,293		-	17,293	280
Charitable activities	S02	217,860	23,328	-	241,188	215,652
Other trading activities	S03	3,076		-	3,076	2,645
Investments	S04	655			655	172
Separate material item of income	S05			-	-	-
Other	S06	-	-	-	-	-
Total	S07	238,885	23,328	-	262,213	218,749
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	214,800	15,448	-	230,248	194,644
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	214,800	15,448	-	230,248	194,644
Net income/(expenditure) before investment gains/(losses)	S13	24,085	7,880	-	31,965	24,105
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	24,085	7,880	-	31,965	24,105
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	24,085	7,880	-	31,965	24,105
Reconciliation of funds:						
Total funds brought forward	S21	69,275	-	-	69,275	45,170
Total funds carried forward	S22	93,360	7,880	-	101,240	69,275

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	684	-	-	684	245
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	122,667	-	-	122,667	85,161
Total current assets		B10	123,351	-	-	123,351	85,406
Creditors: amounts falling due within one year							
	(Note 20)	B11	22,111	-	-	22,111	16,131
Net current assets/(liabilities)		B12	101,240	-	-	101,240	69,275
Total assets less current liabilities		B13	101,240	-	-	101,240	69,275
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	101,240	-	-	101,240	69,275
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		7,880		7,880	-
Unrestricted funds		B19	93,360		-	93,360	69,275
Revaluation reserve		B20				-	
Total funds		B21	93,360	7,880	-	101,240	69,275
Signed by trustee on behalf of all the trustees			Signature		Print Name		Date of approval
			#VALUE!		Alex Foreman-Peck		6/23/2025

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

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:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes	✓	
No		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	✓	
No		

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	✓	
No		

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	YesNoN/a ☒☐☐
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.	YesNoN/a ☒☐☐
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 FRS102 SORP).	YesNoN/a ☒☐☐
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	YesNoN/a ☒☐☐ YesNoN/a ☐☐☒
Government grants	The charity has received government grants in the reporting period	YesNoN/a ☒☐☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	YesNoN/a ☒☐☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	YesNoN/a ☒☐☐
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	YesNoN/a ☒☐☐ YesNoN/a ☒☐☐ YesNoN/a ☒☐☐
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	YesNoN/a ☒☐☐ YesNoN/a ☒☐☐
Support costs	The charity has incurred expenditure on support costs.	YesNoN/a ☒☐☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	YesNoN/a ☒☐☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	YesNoN/a ☒☐☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other	YesNoN/a ☐☐☒ YesNoN/a

	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.3 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 charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
Grants with performance conditions	Where the charity 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.	Yes	No	N/a
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
			✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
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	Yes	No	N/a
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
				✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

1. Deferred Income Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. Therefore this amount is recognised in the accounts as a liability with the corresponding double entry being in cash at bank. No income is recognised until the following year.

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	17,293	-	-	17,293	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	17,293	-	-	17,293	-
Charitable activities:	Education of children	217,860	23,328	-	241,188	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	217,860	23,328	-	241,188	-
Other trading activities:	Fund raising activities	2,910	-	-	2,910	2,202
	Sale of products	90	-	-	90	213
	Party fees	76	-	-	76	230
	Other	-	-	-	-	-
	Total	3,076	-	-	3,076	2,645
Income from investments:	Interest income	655	-	-	655	172
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	655	-	-	655	172
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		238,885	23,328	-	262,213	2,817
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		Grants relating to the Haddenham Site move and the education of children with special and high needs.				
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.		N/A				
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.		N/A				
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)		Within Donations and gifts is a Voluntary Consumables Charge that is invoiced to the parents. Its payment by them is strictly optional.				



Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Special educational and higher needs funding	23,328
Government grant 2		
Government grant 3		-
Other		-
	Total	23,328

	Description	Last year £
Government grant 1	Site move grant	4,004
Government grant 2	Special educational and higher needs funding	23,690
Government grant 3		-
Other		-
	Total	27,694

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C

Notes to the accounts

(cont)

Note 19

Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1

Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
684	245
-	-
684	245

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2

Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
Total	-

Section C

Notes to the accounts

(cont)

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	878	244	-	-
Trade creditors	1,537	36	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	19,697	15,851	-	-
Taxation and social security		-	-	-
Other creditors	-	-	-	-
Total	22,111	16,131	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. The accounting policy is to not recognise this income until the September term starts.	Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. The accounting policy is to not recognise this income until the September term starts.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
15,851	9,885
19,697	15,851
- 15,851	- 9,885
19,697	15,851

Section C

Notes to the accounts

(cont)

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
122,012	53,339
-	-
656	560
-	-
122,667	53,899

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	-	15,448	- 15,448	-	-	-
Haddenham Canopy	R	To fund the purchase and installation of an outdoor canopy for the Haddenham setting.	-	7,880	-	-	-	7,880
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	23,328	- 15,448	-	-	7,880

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Site Move	R	To fund the move of CHUF' Haddenham setting at St Mary's School to the Scout Hut in Haddenham.	12,500	4,004	- 16,504	-	-	-
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	600	23,690	- 24,290	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			13,100	27,694	- 40,794	-	-	-



Section A

Independent Examiner's Report

Report to the trustees

Chearsley and Haddenham Under Fives

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1186042

Set out on pages

As Provided

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

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 The Association of Chartered Certified Accountants.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Roger F Summers

Date:

19th June 2025

Name:

Roger F Summers

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

FCCA

Address:

RF Summers & Co

42A Upper High Street

Thame, OX9 2DW

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.