



Your Ref:

Our Ref: CJ/LK S362

**Forrester Boyd
Robson Limited**
26 South Saint Marys Gate
Grimsby
DN31 1LW
Tel: 01472 350601
info@forrester-boyd.co.uk
forrester-boyd.co.uk

Sunflower Children's Action Group
PO Box 667
Grimsby
DN31 9JP

11 February 2026

Dear Joanne,

Sunflower Children's Action Group
Year Ended: 30 June 2025

Please find enclosed various documents requiring your attention as follows:

1. **Full Charity Accounts**

Please sign the trustees report on page 4 and balance sheet on page 7 if you agree with the contents.

2. **Letter of Representation**

This gives us various assurances in connection with the accounts which are not otherwise available from the accounting records. Please review the enclosed letter before signing it on page 5 on behalf of the trustees.

3. **Engagement Letter**

Thank you for engaging us for the provision of professional services. This letter and the attached Engagement Letter, together with our standard terms of business, set out the basis on which we are to provide those services.

We are bound by the code of ethics of the Institute of Chartered Accountants in England and Wales, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

We enclose herewith an updated engagement letter outlining our mutual responsibilities under Forrester Boyd's engagement as your accountants and tax advisers. This details the services we are to provide and states your and our responsibilities in relation to the work to be carried out.

Only the services which are listed in the attached Engagement Letter, as tailored for your specific circumstances, are included within the scope of





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our instructions. If there is additional work that you wish us to carry out, or do not accurately describe the services to be provided, please let us know as soon as possible.

Your attention is drawn to the paragraph on page 4 of the letter that sets out a limitation of our firm's liability under this engagement.

We should be grateful if you would check through the enclosed and, if the terms meet with your agreement, sign the letter where indicated. Docusign will then automatically return the signed document to us.

If you have any queries relating to any of the enclosed documents, then please do not hesitate to contact me.

Yours sincerely,

DocuSigned by:

Carrie Jensen

BDAEC37F17274BE...

C. JENSEN

c.jensen@forrester-boyd.co.uk

Sunflowers Children's Action Group

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Forrester Boyd Robson Limited
26 South St. Mary's Gate
Grimsby
DN31 1LW

Sunflowers Children's Action Group
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Sunflowers Children's Action Group

Reference and Administrative Details

Chairman	J Wright
Trustees	P McCormick D McAndrew M Rawling K Roberts
Charity Registration Number	1186308
Principal Office	26 South St. Mary's Gate Grimsby DN31 1LW
Independent Examiner	Forrester Boyd Robson Limited 26 South St. Mary's Gate Grimsby DN31 1LW

Sunflowers Children's Action Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2025.

Objectives and activities

Objects and aims

Sunflower's Children's Action Group aims to relieve the needs of children between 3-16 suffering from life-limiting/life-threatening illnesses and their families by arranging special activities and events to create memories, make friendships and provide mutual support in the Lincolnshire and Yorkshire regions.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance provided by the Charity Commission.

Achievements and performance

We proudly remained an unpaid group of volunteers, ensuring that only necessary costs and expenditure took place to allow us to create as many opportunities as possible for our families.

We benefitted from a large legacy payment from the estate of the late Mrs Daphne Drage. This, along with the continued support from our charity partner, Winner Winner Chicken Dinner Limited, fundraising, and donations, has enabled us to hold more events than ever before.

Our Bounceback exercise sessions afford children with all physical abilities the opportunity to exercise, socialise and have fun. These have taken place during every main school holiday and half-term holiday throughout the year. Bounceback has been able to secure some funding for these through the government's 'HAF' scheme, although many have been funded by the charity. It is wonderful to see the physical development some of the children make through the regular sessions during the longer holidays; we have seen a real difference in their confidence too.

Our popular Cinema Club continued throughout the year, on average every four to six weeks: We provide families with drinks and treats, popcorn, and ice cream if desired. The screenings are complimented by character visits, providing opportunities for memory-making photographs. Headphones for our children who struggle with sensory auditory issues. Many of our families would not be able, or feel comfortable, attending regular public screenings, so the Cinema Club provides a safe and happy environment within which they can all feel comfortable.

The popular sessions at Duffy's Chocolatiers also continued during Easter and Summer, although 'slowing down for retirement' means these sessions have since ended.

Once again, we arranged for two full days of pottery making for our families over the summer, where we were able to provide items to decorate and glaze. These not only provided wonderful memories but was another way in which both children and families could relax and interact. The children also used their handprints to decorate a large vase – this subsequently sold at auction at our annual Ball for over £1000!

Over the course of the year, Lab Cocoa moved its premises from Laceby to Grimsby. The new premises are able to hold larger groups of children, who unleash their creativity with a variety of chocolate craft pieces. This is undoubtedly one of our most popular sessions – and of course, as with all of our events, behind the façade of a simple activity, there is the opportunity for socialisation, support, and friendship with kindred spirits, adults and children alike.

Our Sunflowers Family Choir meets every Saturday during term-time, where parents and children enjoy breakfast and a singing session with Nikki Law, a music professional and SEND expert teacher. She has helped to grow a love of singing in this small group. Recently they have been invited to join other local choirs to perform in front of a small group.

Sunflowers Children's Action Group

Trustees' Report (continued)

Throughout the summer, each Saturday morning we held a 'Breakfast Club' for around 70-80 people. This is carried out in the private function room at the Jug and Bottle, Holton-Le-Clay. Guests have a full cooked breakfast and character visits. These are hugely popular for the fun they bring, outdoor play facility, and informal interaction between families.

Our Christmas Party was once again held at Forest Pines Hotel in early December, and this was wonderful. Our volunteers came out in force, along with Santa, to capture precious memories of what we are always conscious may be a final Christmas for some of our children. The children were entertained by a live Elf band, made decorated Christmas biscuits and cupcakes, crafts and activities, visited Santa's grotto and Sweet Stall, and enjoyed a buffet. Photographers and videographers were on hand to help capture these memories. We were joined by celebrities who helped to entertain the children and make them feel extra special. Our team of volunteer medics ensure that children are kept safe and well throughout what is a very energetic and fun-filled event.

The party is geared towards children of primary school age and their siblings. However, as we continue to grow, we have some younger children from larger families who prefer to attend family events, and some older children for whom the party is unsuitable. We once again provided an exclusive trip to the Parkway Cinema for our larger families and those with older children, who were treated to the Pantomime instead. Santa also attended this. All children received gifts and bags of treats to take home.

Our first airport sleepover of the year took place in March; we have now organised several of these at the Hampton by Hilton Hotel at Humberside Airport. Usually filling around 30 bedrooms, we invite families to check in and take part in a treasure hunt, before getting settled and having a buffet for tea. This year, we have opted for an informal evening, encouraging families to mingle without forced structure, adding elements like name badges for parents to try and encourage more interaction and friendship. This has worked well, with family games taking place, bingo, and a lot of dancing! The following morning there is a character breakfast before the families check out. We are mindful that for many children, a hotel stay usually takes place before hospital appointments and scans, so this really is a treat for them. In this way, we have been able to offer a little respite away from home.

The trustees have been looking for an appropriate facility for families to use throughout the year to have a break away as a family, as we have seen the difference the one-night stays at the hotel can make. However, the hotel stays are not suitable for all, as they can be very overwhelming for some children. In February, the trustees started the process to purchase no.3 Kenwick Woods for the families to use. This is a three-bedroomed fully accessible holiday lodge set in woodland. We immediately organised a family focus group to enable us to find out what was most important to the families, and considering their feelings on how it would work. The lodge, although accessible, requires considerable work and expenditure on it before it is fit for our families to use.

The work of our unpaid volunteers and those who fundraise for us is paramount to the success of what we do. We have increased our volunteer base, which now sits at between 40-50 people.

We ask families for feedback and involvement in events to add value to what we do, and to ensure that every penny we raise counts. Not all events are suitable for all families, either because of size restrictions or a child's ability, but our comprehensive calendar of events and activities ensures that needs are met in general.

To our families, we are the 'Sunflowers family' and 'Sunflowers community.' There is a true sense of belonging, support and care. We have seen continued benefits to both the mental and physical health of some of our children, increased inter-family support, the making of friendships and reduced isolation.

Our fundraising is dependent on the local community, small grants, and businesses – none of which is guaranteed. We hold two main events each year – our annual Sunflowers Ball which is well attended and our Superhero walk, which many of our families take part in.

The trustees remain wholeheartedly committed to delivering support to our local families but are very dependent on outside support and funding to deliver the events and activities we offer.

Financial review

The charity made an in year surplus of £131,344 and has free reserves carried forward of £238,264. There is no formal reserves policy in place due to the low level of fixed costs.

Sunflowers Children's Action Group

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The charity is registered as a CIO, effective from 13 November 2019.

Recruitment and appointment of trustees

Trustees are recruited based on their relevant experience and enthusiasm for the work the charity conducts.

The annual report was approved by the trustees of the charity on 23 February 2026 and signed on its behalf by:

Signed by:

.....F6D276BA21354B9.....
J Wright
Chairman

Sunflowers Children's Action Group

Independent Examiner's Report to the trustees of Sunflowers Children's Action Group

I report to the trustees on my examination of the accounts of Sunflowers Children's Action Group for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of Sunflowers Children's Action Group 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 Sunflowers Children's Action Group'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

Since Sunflowers Children's Action Group'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 ICAEW, which is one of the listed bodies.

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 Sunflowers Children's Action Group 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 accounting 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.

DocuSigned by:

BDAEC37F17274BE.....
Carrie Anne Jensen ACA
ICAEW

26 South St. Mary's Gate
Grimsby
DN31 1LW

23 February 2026

Sunflowers Children's Action Group

Statement of Financial Activities for the Year Ended 30 June 2025


	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		280,979	280,979
Investment income		3,184	3,184
Total income		<u>284,163</u>	<u>284,163</u>
Expenditure on:			
Charitable activities		<u>(152,819)</u>	<u>(152,819)</u>
Total expenditure		<u>(152,819)</u>	<u>(152,819)</u>
Net income		<u>131,344</u>	<u>131,344</u>
Net movement in funds		131,344	131,344
Reconciliation of funds			
Total funds brought forward		<u>108,205</u>	<u>108,205</u>
Total funds carried forward	10	<u><u>239,549</u></u>	<u><u>239,549</u></u>
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		129,507	129,507
Investment income		1,372	1,372
Total income		<u>130,879</u>	<u>130,879</u>
Expenditure on:			
Charitable activities		<u>(88,012)</u>	<u>(88,012)</u>
Total expenditure		<u>(88,012)</u>	<u>(88,012)</u>
Net income		<u>42,867</u>	<u>42,867</u>
Net movement in funds		42,867	42,867
Reconciliation of funds			
Total funds brought forward		<u>65,338</u>	<u>65,338</u>
Total funds carried forward	10	<u><u>108,205</u></u>	<u><u>108,205</u></u>

The notes on pages 8 to 12 form an integral part of these financial statements.

Sunflowers Children's Action Group
(Registration number: 1186308)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	1,285	3,902
Current assets			
Cash at bank and in hand		238,135	104,303
Creditors: Amounts falling due within one year	9	<u>129</u>	<u>-</u>
Net current assets		<u>238,264</u>	<u>104,303</u>
Net assets		<u>239,549</u>	<u>108,205</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>239,549</u>	<u>108,205</u>
Total funds	10	<u>239,549</u>	<u>108,205</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 23 February 2026 and signed on their behalf by:

Signed by:

F6D276BA21354B9.....
J Wright
Chairman

Sunflowers Children's Action Group

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Sunflowers Children's Action Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Sunflowers Children's Action Group

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	3 year SL

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

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 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

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.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	280,979	280,979
Total for 2025	<u>280,979</u>	<u>280,979</u>
Total for 2024	<u>129,507</u>	<u>129,507</u>

Sunflowers Children's Action Group

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Support to beneficiaries		126,995	126,995
Depreciation, amortisation and other similar costs		2,923	2,923
Allocated support costs		22,901	22,901
Total for 2025		<u>152,819</u>	<u>152,819</u>
Total for 2024		<u>88,012</u>	<u>88,012</u>

4 Analysis of support costs

Support costs allocated to charitable activities

	Basis of allocation	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Charitable activities	A	-	8,834	3,240	10,827	22,901
Total for 2024		<u>2,231</u>	<u>2,930</u>	<u>-</u>	<u>7,907</u>	<u>13,068</u>

Basis of allocation

Reference	Method of allocation
A	Allocated as spent

5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>2,923</u>	<u>3,425</u>

6 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 or any other benefits from the charity during the year.

7 Taxation

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

Sunflowers Children's Action Group

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2024	10,275	10,275
Additions	<u>306</u>	<u>306</u>
At 30 June 2025	<u>10,581</u>	<u>10,581</u>
Depreciation		
At 1 July 2024	6,373	6,373
Charge for the year	<u>2,923</u>	<u>2,923</u>
At 30 June 2025	<u>9,296</u>	<u>9,296</u>
Net book value		
At 30 June 2025	<u><u>1,285</u></u>	<u><u>1,285</u></u>
At 30 June 2024	<u><u>3,902</u></u>	<u><u>3,902</u></u>

9 Creditors: amounts falling due within one year

	2025 £
Trade creditors	(130)
Other creditors	<u>1</u>
	<u><u>(129)</u></u>

10 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	<u>108,205</u>	<u>284,163</u>	<u>(152,819)</u>	<u>239,549</u>
	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	<u>65,338</u>	<u>130,879</u>	<u>(88,012)</u>	<u>108,205</u>

Sunflowers Children's Action Group

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2025 £
Tangible fixed assets	1,285	1,285
Current assets	238,135	238,135
Current liabilities	129	129
Total net assets	239,549	239,549
	Unrestricted funds General £	Total funds at 30 June 2024 £
Tangible fixed assets	3,902	3,902
Current assets	104,303	104,303
Total net assets	108,205	108,205

Forrester Boyd,
26 South St. Mary's Gate,
Grimsby.
DN31 1LW

Sunflower Children's Action Group
PO Box667
Grimsby
DN31 9JP

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the year ended 30 June 2025. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 11 February 2026, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

2. Internal Control and Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

3. Loans and Arrangements

The charitable company has not granted any advances or credits to, or made guarantees on behalf of directors, other than those disclosed in the financial statements.

4. Transactions with Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

5. Financial Commitments

The charitable company had no material financial or capital commitments which have not been provided for or noted in the accounts.

6. Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed

7. Assets, Liabilities and Contingencies

The charity has satisfactory title to all assets and there are no liens or encumbrances on charity's assets, except for those that are disclosed in the notes to the financial statements.

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

There were no material contingent gains at the balance sheet date.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

8. Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

9. Fixed Assets

Depreciation rates applied to tangible [and intangible] fixed assets are considered appropriate to reduce the assets to their estimated residual value at the end of their estimated useful lives.

All fixed assets, stock and other assets are considered to be adequately and appropriately insured.

10. Debtors

All amounts shown within debtors are expected to be fully recoverable.

11. Creditors

Adequate provision has been made in the financial statements for all material creditors and liabilities known to the trustees and the charity.

12. Going Concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

13. Grants and Donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

Restricted grants and donations are as follows/listed overleaf:

14. Uncorrected misstatements in the financial statements

We believe that the effect of uncorrected misstatements (as set out in the appendix to this letter) is immaterial both individually and in total. Therefore, the financial statements are free of material misstatements, including omissions.


16. Estimates and Assumptions

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable

15. Funds

We confirm the attached closing fund balances and movements in the year are correct and complete.

Signed by:



Yours faithfully

F6D276BA21354B9...

Signed on behalf of the board of trustees
15-Feb-2026 | 14:32 GMT
Date:.....



Your Ref:

Our Ref: CJ/LK/HR/S.362

**Forrester Boyd
Robson Limited**
26 South Saint Marys Gate
Grimsby
DN31 1LW
Tel: 01472 350601
info@forrester-boyd.co.uk
forrester-boyd.co.uk

Sunflower Children's Action Group
PO Box 667
Grimsby
DN31 9JP

11 February 2026

Dear Sirs ,

We are pleased to accept the appointment as independent examiners and are writing to confirm the matters discussed.

The purpose of this letter and the attached Standard Terms of Business is to set out the basis on which we are to act as accountants and advisers to the charity and to clarify our respective responsibilities.

We are bound by the code of ethics of The Institute of Chartered Accountants in England and Wales and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

1 Your responsibilities as trustees

1.1 Our independent examination will be conducted on the basis that you acknowledge and understand that you have responsibility:

- (a) to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources of the charity in that year in accordance with the ChA 2011 and regulations thereunder;
- (b) in preparing the account and statement, to:
 - (i) select suitable accounting policies and then apply them consistently;
 - (ii) make judgments and accounting estimates that are reasonable and prudent; and
 - (iii) prepare the financial statements on the going concern basis, considering in particular the charity's ability to continue in operation for at least twelve months from the date when the financial statements are expected to be approved, unless it is inappropriate to presume that the activities of the charity will continue;
- (c) for ensuring that the charity maintains sufficient accounting records which disclose with reasonable accuracy at any time the financial position of the charity. You are also responsible for such internal control as you



- determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error; and
- (d) for safeguarding the assets of the charity and hence for taking reasonable steps to ensure the charity's activities are conducted honestly and for the prevention and detection of fraud and other irregularities.
- 1.2 You have a duty to prepare an annual report for each financial year complying in its form and content with the ChA 2011 and regulations thereunder. You are also required to have regard to the relevant Statement of Recommended Practice *Accounting and Reporting by Charities*, published jointly by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulators, and any subsequent amendments or variations to this statement.
- 1.3 You are responsible for ensuring that the charity complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.
- 1.4 You are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit set out in ChA 2011, s. 144, namely that:
- (a) the charity's gross income in the current year is more than £25,000, but not more than £500,000 in the current year for years ending before 31 March 2015, or £1m for years ending on or after this date;
 - (b) the gross assets of the charity are less than £3.26m; or where they exceed £3.26m, gross income is less than £250,000; and
 - (c) no notice has been received from the Charity Commission requiring an audit.
- 1.5 If, in respect of the year, the charity satisfies the above criteria, the availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with ChA 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as independent examiners to make that report to the trustees of the charity.
- 1.6 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report.
- 1.7 You have undertaken to make available to us, as and when required, all of the charity's accounting records and related information, including minutes of trustees' meetings and of all appropriate management meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.
- 2 Our responsibilities as independent examiners**
- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:



- (a) the charity requires an audit of the financial statements; or
 - (b) the charity requires neither an audit nor an independent examiner's report.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.
- 2.3 As independent examiners, we have a statutory responsibility to report to the trustees of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:
 - (a) sufficient accounting records have not been kept, contrary to the requirements of ChA 2011, s. 130;
 - (b) the financial statements do not agree with those accounting records; or
 - (c) the financial statements do not comply with any of the accounting requirements specified in the *Charities (Accounts and Reports) Regulations* 2008 (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds) and applicable accounting standards, except to the extent necessary to show a true and fair view.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements then we will inform you. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading, if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.
- 2.6 Under ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which is not required to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions, then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

***Scope of independent examination***

- 2.7 Our work as independent examiners will be carried out in accordance with guidance for such engagements issued by the Charity Commission. It will consist of comparing the financial statements with the accounting records kept by the charity, and making such limited enquiries of the trustees and staff of the charity as we may consider necessary for the purpose of our report.
- 2.8 As part of our normal procedures, we may request you to provide written confirmation of any information or explanations provided by you orally during the course of our work.
- 2.9 Our work as independent examiners will not be an audit of the financial statements in accordance with International Standards on Auditing (UK). Accordingly, we will not obtain any independent evidence relating to entries in the accounting records, or to the amounts or disclosures in the financial statements. Consequently our work as independent examiners will not provide any assurance that the accounting records or the financial statements are free from material misstatement whether caused by fraud, other irregularity or error.
- 2.10 Because we will not carry out an audit, nor otherwise confirm the sufficiency of the accounting records maintained by the charity, we will be unable to provide any assurance as to whether the financial statements that we prepare from those records give a true and fair view.

LIMITATION OF LIABILITY

- 1.1 We have discussed with you the extent of our liability to you in respect of the professional services described within this engagement letter (the professional services).
- 1.2 Having considered both your circumstances and our own we have reached a mutual agreement that £10,000 represents a fair maximum limit to our liability as a firm in the event of any one claim arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.
- 1.3 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its [principals/directors/members] or employees.

AGREEMENT OF TERMS

- 1.1 This engagement will start with your accounts period ending on 30th June, 2025.
- 1.2 We will also deal with matters arising in earlier years as appropriate.
- 1.3 This letter supersedes any previous engagement letter for the period covered. The terms set out in this letter and our attached Standard Terms of Business (last



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revised 13/02/2023) shall take effect immediately upon your countersigning this letter and returning it to us. If we are instructed to start work before receiving a signed copy of this letter we will treat that as acceptance of all the terms of this engagement letter, unless we hear from you to the contrary within 30 days of you giving that instruction.

- 1.4 You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.
- 1.5 Once it has been agreed, this letter and the attached Standard Terms of Business will remain effective until they are replaced. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately. If this letter and the attached terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

Yours faithfully,

DocuSigned by:

Carrie Jensen

BDAECB7E172748E

I confirm that I have read and understood the contents of this letter and the attached Standard Terms of Business dated 13/02/2023 and agree that they accurately reflect the services that I have instructed you to provide.

Signed by:

F6D276BA21354B9...

15-Feb-2026 | 14:32 GMT

Signed

Dated

For and on behalf of Sunflower Children's Action Group

Forrester Boyd Standard Terms of Business

Last revised 13/02/2023

The following standard terms of business apply to all engagements accepted by Forrester Boyd. All work carried out is subject to these terms except where changes are expressly agreed in writing.

1 Professional obligations

- 1.1 As required by the *Provision of Services Regulations* 2009 (SI 2009/2999), details of the firm's professional registrations, including audit registration where applicable, can be found on our website at www.forrester-boyd.co.uk
- 1.2 We will observe and act in accordance with the Bye-laws and regulations of The Institute of Chartered Accountants in England and Wales together with their code of ethics. We accept instructions to act for you on this basis. In particular you give us authority to correct errors made by HM Revenue and Customs where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.
- 1.3 Forrester Boyd is registered to carry out audit work by The Institute of Chartered Accountants in England and Wales (Registration number C003491572). Details regarding the registration can be found at www.auditregister.org.uk

Professional indemnity insurance

- 1.4 In accordance with the disclosure requirements of the *Provision of Services Regulations* 2009, our primary majority professional indemnity insurer is Royal & Sun Alliance Insurance Limited, St Marks Court, Chart Way, Horsham, West Sussex, RH12 1XL. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States of America or Canada

2 Commissions or other benefits

- 2.1 In some circumstances, commissions or other benefits may become payable to us in respect of transactions we arrange for you, in which case you will be notified in writing of the amount, and terms of payment. The nature of the engagement and professional judgement would determine the frequency and detail required to ensure compliance with the code of ethics. You consent to such commission or other benefits being retained by us without our being liable to account to you for any such amounts. If we reduce the fees that we would otherwise charge by the amount of commission retained, we will apply the HMRC concession which allows VAT to be calculated on the net fee after deduction of the commission. You consent to such commission or other benefits being retained by us or, as the case may be, by our associates, without our, or their, being liable to account to you for any such amounts.

3 Client monies (non-investment business monies)

- 3.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of The Institute of Chartered Accountants in England and Wales.
- 3.2 In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £25. Any such interest would be calculated using the prevailing rate applied by HSBC plc for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- 3.3 If the total sum of money held on your behalf is enough to give rise to a significant amount of interest, or is likely to do so, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.
- 3.4 We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. In the unlikely event of us holding any unclaimed monies we reserve the right to pay such monies to a registered charity in line with the guidelines set out in the Clients' Money Regulations referred to above. We will not do this unless we have been unable to contact you for at least five years and we have taken reasonable steps to trace you and return the monies.

4 Fees

- 4.1 Unless otherwise agreed our fees are computed on the basis of time spent on your affairs by the principals and our staff, and on the levels of skill and responsibility involved. Disbursements represent travel, accommodation and other expenses incurred in dealing with your affairs. We may apply a small mark-up where we provide access to cloud accounting software for your own use.
- 4.2 If it is necessary to carry out work outside the responsibilities outlined in this letter, we will advise you in advance. Any additional work will involve additional fees. Accordingly we would like to point out that it is in your interests to ensure that your records, etc. are completed to the agreed stage.
- 4.3 Our terms relating to payment of amounts invoiced and not covered by standing orders, where appropriate, are strictly 30 days net. . If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

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4.4 We reserve the right to charge interest on overdue accounts at the current rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to terminate our engagement and cease acting if payment of any fees billed is unduly delayed. We accept settlement of fees by certain credit cards.

4.5 Our staff are provided with extensive training and supervision to provide a high quality service to our clients. However, the need to provide a cost-effective service and the nature of many assignments does not always justify the exclusive use of fully qualified chartered accountants. Consequently certain aspects of this engagement will not necessarily be carried out by, or under the direct supervision of, fully qualified chartered accountants or an equivalent.

4.6 In the event that this firm ceases to act in relation your company's affairs you agree to meet all reasonable costs of providing information to the company's new advisors. In particular you agree to meet these costs even where we are required by law to provide information to a successor firm.

4.7 We are regulated by the Institute of Chartered Accountants in England and Wales to provide certain credit-related services where these are complementary to or arise out of the professional services we are providing to you. Such services may include payment of fees by way of a credit agreement. If, during the provision of professional services to you, you need advice beyond what we are permitted to do, we may have to refer you to someone who is authorised by the Financial Conduct Authority, as we are not.

4.8 This clause applies in addition to our obligations as to data protection below.

5 Other professional advisers

5.1 In circumstances where other professional advisers are instructed, in areas where we do not have the relevant expertise, you shall be responsible for their appointment and for their fees and expenses. Where we introduce or recommend other professional advisers to you we shall have no liability for their service provided to you.

5.2 Where we place reliance on the opinion of other professional advisers we will refer to this in our report, where appropriate.

6 Retention of and access to records

6.1 During the course of our work we will collect information from you and others acting on your behalf and will return any original documents to you following the completion of our work. You should retain these records for at least six years from the 31 January following the end of the tax year to which they relate. You should retain them longer if HM Revenue and Customs enquire into your tax return.

6.2 Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy

correspondence and other papers that we store which are more than seven years old, other than documents which we consider to be of continuing significance. If you require retention of any document you must notify us of that fact in writing.

6.3 If, at any time, activities relevant to our work, such as the maintenance of accounting records, are outsourced to a service organisation, you undertake to ensure that contracts with the service organisation provide us, as accountants/auditors, with a right of access to those records at any time, either directly or via you. Depending on the circumstances, failure to provide such access could amount to a breach of relevant prevailing legislation with resultant implications for our report. Persistent failure could amount to an imposed limitation and our consequent withdrawal from the engagement.

7 Conflicts of interest and independence

7.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to clause 8 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you / the company / the partnership unless we are able to do because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services.

7.2 During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality below.

8 Confidentiality

8.1 We confirm that where you give us confidential information, we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.

8.2 You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.

8.3 In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation of teams, and separate arrangements for storage of, and access to, information.

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8.4 You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.

8.5 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms. You may additionally need to consider your data protection responsibilities.

8.6 If we use external or cloud-based systems, we will ensure confidentiality of your information is maintained.

9 Quality control

9.1 As part of our ongoing commitment to providing a high quality service, our files are periodically subject to an independent quality review. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our principals and staff.

Dealing with HM Revenue & Customs

9.2 When dealing with HM Revenue & Customs on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about "Your Charter" for your dealings with HM Revenue & Customs, see www.hmrc.gov.uk/charter/index.htm. To the best of our abilities, we will ensure that HM Revenue & Customs meet their side of the Charter in their dealings with you.

10 Help us to give you the right service

10.1 We are committed to providing you with a high quality service that is both efficient and effective.

10.2 If at any time you would like to discuss with us how our service to you could be improved or if you are dissatisfied with the service you are receiving please let us know by telephone or writing to the partner dealing with your affairs.

10.3 We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. We will acknowledge your letter within five working days of its receipt and endeavour to deal with your complaint within eight weeks. If we do not answer your complaint to your satisfaction you may of course take up the matter with our Institute.

10.4 In order for us to provide you with a high quality service on an ongoing basis it is essential that you provide us with relevant records and information when requested, reply to correspondence in a timely manner and otherwise follow the terms of the agreement between us set out in this Standard Terms of Business and associated Engagement letters. We therefore reserve the right to cancel the engagement between us with immediate effect in the event of:

- your insolvency, bankruptcy or other arrangement being reached with creditors;
- failure to pay our fees by the due dates;
- either party being in breach of their obligations where this is not corrected within 30 days of being asked to do so.

11 Applicable law

11.1 This engagement letter is governed by, and construed in accordance with, English law. The Courts of England will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

11.2 If any provision in this Standard Terms of Business or any associated engagement letter, or its application, are found to be invalid, illegal or otherwise unenforceable in any respect, the validity, legality or enforceability of any other provisions shall not in any way be affected or impaired.

12 Electronic publication of our report

12.1 We recognise that you may wish to publish financial statements, and any report we may make thereon, on a web site or distribute them by electronic means such as e-mail. We are required to advise you that it is your responsibility to ensure that any such publication properly presents the financial statements and any associated report.

12.2 You should advise us, in writing, of any intended publication before it occurs. We reserve the right to withhold consent to electronic publication of our report if the financial statements or our report are to be published in a manner that we consider to be inappropriate, inaccurate or misleading.

12.3 We are also required to advise you that you are responsible for the controls over, and the security of, the web site. Examination of the controls over the maintenance and integrity of the entity's web site is beyond the scope of our work.

12.4 In addition, you are responsible for establishing and controlling the process for electronically distributing Annual Reports and other financial information (for example to shareholders and the Registrar of Companies).

13 Changes in the law, in practice or in public policy

13.1 We will not accept responsibility if you act on advice previously given by us without first confirming with us

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that the advice is still valid in light of any change in the law, public policy or your circumstances.

- 13.2 We will accept no liability for losses arising from changes in the law or the interpretation thereof, practice or public policy that are first published after the date on which the advice is given to the fullest extent permitted by applicable law.

14 Electronic Communication

- 14.1 Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means.

- 14.2 As with other means of delivery e-mail and internet communications are capable of data corruption and therefore, we do not accept any responsibility for changes made to such documents after their dispatch. It may therefore be inappropriate to rely on advice contained in an e-mail without obtaining written confirmation of it. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending commercially sensitive information relating to your business are borne by you. If you do not accept this risk, you should notify us in writing that e-mail is not an acceptable means of communication. We will never change our bank details without confirming this to you by posted letter. Any emailed or telephoned communications appearing to be from us which are not confirmed by post are fake and we accept no liability for any loss caused to you through accepting such communications as genuine. Similarly, always give us by hand or by post (as well as by email) details of your bank account.

- 14.3 It is the responsibility of the recipient to carry out a virus check on any attachments received.

15 Data Protection

- 15.1 In this clause [15], the following definitions shall apply:

'client personal data' means any personal data provided to us by you, or on your behalf, for the purpose of providing our services to you, pursuant to our engagement letter with you;

'data protection legislation' means all applicable privacy and data protection legislation and regulations including PECR, the UK GDPR and any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data and the privacy of electronic communications, as amended, replaced or updated from time to time;

'controller', 'data subject', 'personal data', 'processor', and 'process' shall have the meanings given to them in the data protection legislation;

'UK GDPR' means the General Data Protection Regulation ((EU) 2016/679); and

'PECR' means the Privacy and Electronic Communications (EC Directive) Regulations 2003 (SI 2426/2003).

- 15.2 We shall each be considered an independent data controller in relation to the client personal data. If we process your payroll then we will be considered to be a data processor and you should refer to section 15.10 for that personal data only. Each of us will comply with all requirements and obligations applicable to us under the

data protection legislation in respect of the client personal data.

- 15.3 You shall only disclose client personal data to us where:

(i) you have provided the necessary information to the relevant data subjects regarding its use and you may use or refer to our privacy notice available at <http://www.forrester-boyd.co.uk/privacy-policy/> for this purpose;

(ii) you have a lawful basis upon which to do so, which, in the absence of any other lawful basis, shall be with the relevant data subject's consent; and

(iii) you have complied with the necessary requirements under the data protection legislation to enable you to do so.

- 15.4 Should you require any further details regarding our treatment of personal data, please contact our head of privacy.

- 15.5 We shall only process the client personal data:

(i) in order to provide our services to you and perform any other obligations in accordance with our engagement with you;

(ii) in order to comply with our legal or regulatory obligations; and

(iii) Where it is necessary for the purposes of our legitimate interests and those interests are not overridden by the data subjects' own privacy rights. Our privacy notice (available at <http://www.forrester-boyd.co.uk/privacy-policy/>) contains further details as to how we may process client personal data.

- 15.6 For the purpose of providing our services to you, pursuant to our engagement letter, we may disclose the client personal data to a member of the Forrester Boyd Group of Companies, our regulatory bodies or other third parties (for example, Forrester Boyd Wealth Management, cloud based bookkeeping providers, our professional advisors, service providers or other accounting practices for the purpose of obtaining specialist advice). The third parties to whom we disclose such personal data may be located outside of the UK and the European Economic Area (EEA).] We will only disclose client personal data to a third party (including a third party outside of the EEA) provided that the transfer is undertaken in compliance with the data protection legislation.

- 15.7 We shall maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of the client personal data and against accidental loss or destruction of, or damage to, the client personal data.

- 15.8 In respect of the client personal data, provided that we are legally permitted to do so, we shall promptly notify you in the event that:

- (a) we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of our processing of their personal data;
- (b) we are served with an information, enforcement or assessment notice (or any similar notices), or receive any other material communication in respect of our processing of the client personal

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data from a supervisory authority as defined in the data protection legislation (for example in the UK, the Information Commissioner's Officer); or

(c) we reasonably believe that there has been any incident which resulted in the accidental or unauthorised access to, or destruction, loss, unauthorised disclosure or alteration of, the client personal data.

15.9 Upon the reasonable request of the other, we shall each co-operate with the other and take such reasonable commercial steps or provide such information as is necessary to enable each of us to comply with the data protection legislation in respect of the services provided to you in accordance with our engagement letter with you in relation to those services.

15.10 Data Processor

The following clauses apply in addition to those detailed above when we are deemed to be the data processor

We both acknowledge that for the purposes of the data protection legislation, you are the data controller and we are the data processor. The separate Payroll engagement letter sets out the scope, nature and purpose of processing by us, the duration of the processing and the types of personal data and categories of data subject.

15.11 In respect of the client personal data, unless otherwise required by applicable laws or other regulatory requirements, we shall:

- a. process the client personal data only in accordance with your lawful written instructions, in order to provide you with the services pursuant to our engagement with you and in accordance with applicable data protection legislation;
- b. disclose and transfer the client personal data to a member of the Forrester Boyd Group of Companies, our regulatory bodies or other third parties (for example, cloud based bookkeeping providers, our professional advisors, service providers or other accounting practices for the purpose of obtaining specialist advice). as and to the extent necessary in order to provide you with the services pursuant to our engagement with you in relation to those services;
- c. disclose the client personal data to courts, government agencies and other third parties as and to the extent required by law;
- d. maintain written records of our processing activities performed on your behalf which shall include: (i) the categories of processing activities performed; (ii) details of any on cross border data transfers outside of the European Economic Area (EEA); and (iii) a general description of security measures implemented in respect of the client personal data;
- e. maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of any client personal data and against accidental loss or destruction of, or damage to, such client personal data.
- f. return or delete all the client personal data upon the termination of the engagement with you

pursuant to which we agreed to provide the services;

- g. ensure that only those personnel who need to have access to the client personal data are granted access to it and that all of the personnel authorised to process the client personal data are bound by a duty of confidentiality;
- h. notify you if we appoint a sub-processor (but only if you have given us your prior written consent, such consent not to be reasonably withheld or delayed) and ensure any agreement entered into with the relevant sub-processor includes similar terms as the terms set out in this clause [15];
- i. where we transfer the client personal data to a country or territory outside the EEA to do so in accordance with data protection legislation;
- j. notify you promptly if:
 - i. we receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of the client personal data; or
 - ii. we are served with an information or assessment notice, or receive any other material communication in respect of our processing of the client personal data from a supervisory body (for example, the Information Commissioner's Officer);
- k. notify you, without undue delay, in the event that we reasonably believe that there has been a personal data breach in respect of the client personal data;
- l. at your cost and upon receipt of your prior written notice, allow you, on an annual basis and/or in the event that we notify you of personal data breach in respect of the client personal data, reasonable access to the relevant records, files, computer or other communication systems, for the purposes of reviewing our compliance with the data protection laws.

15.12 Without prejudice to the generality of clause 15.11 you will ensure that you have all necessary appropriate consents and notices in place to enable the lawful transfer of the client personal data to us.

16 Limitation of third-party rights

16.1 Persons who are not party to this agreement shall have no rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

16.2 The advice we give you is for your sole use and is confidential to you and will not constitute advice for any third party to whom you may communicate it unless we have expressly agreed in writing that a specified third party may rely on our work. We will accept no responsibility to third parties, including any group company to whom the engagement letter is not

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addressed, your spouse nor any family member of yours or your employer, for any aspect of our professional services or work that is made available to them.

17 Client identification

17.1 In common with other professional services firms we are required by the Proceeds to Crime Act 2002 and the Money Laundering Regulations 2017 to:

- Maintain identification procedures for clients, beneficial owners of clients and persons purporting to act on behalf of clients;
- Maintain records of identification evidence and the work undertaken for the client; and
- Report, in accordance with the relevant legislation and regulations.
- We have a statutory obligation under the above legislation to report to the National Crime Agency (NCA) any reasonable knowledge or suspicion of money laundering. Any such report must be made in the strictest confidence. In fulfilment of our legal obligations, neither the firm's principals nor may staff enter into any correspondence or discussions with you regarding such matters.

17.2 If we are not able to obtain satisfactory evidence of your identity and where applicable that of the beneficial owners, we will not be able to proceed with the engagement.

18 Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards

18.1 Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the International Tax Compliance (United States of America) Regulations 2013, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.

18.2 However, if requested to do so we can provide advice on the completion of the forms supplied by Financial Institutions under these Regulations, or under Common Reporting Standards, and used by them to determine the status of an entity. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries who are foreign citizens affected by FATCA or Common Reporting Standards.

19 Limitation of liability

19.1 We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law,

we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities. Further, we will not be liable to you for any delay or failure to perform our obligations if the delay or failure is caused by circumstances outside our reasonable control. Subject to clause 19.5 below, our liability to you shall be limited as set out in our engagement or other client letter.

19.2 You will not hold us, our principals and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers. However, this exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry.

19.3 You agree that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.

19.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it and our legal fees on an indemnity basis.

19.5 Nothing in this agreement shall exclude or limit our liability for death or personal injury caused by negligence nor for fraudulent misrepresentation or other fraud which may not as a matter of applicable law be excluded or limited.

20 Intellectual property rights and use of our name

20.1 We will retain all intellectual property rights in any document prepared by us during the course of carrying out the engagement except where the law specifically states otherwise. You may only use such rights to the extent we agreed when engaged to provide services to you and may not resell or sublicense such rights without our further prior consent.

20.2 You are not permitted to use our name in any statement or document that you may issue unless our prior written consent has been obtained. The only exception to this restriction would be statements or documents that in accordance with applicable law are to be made public.

21 Draft/interim work or oral advice

21.1 In the course of our providing services to you we may provide advice or reports or other work products in draft or interim form, or orally. However, final written work products will always prevail over any draft, interim or oral

**Forrester Boyd
Standard Terms of Business**

Last revised 13/02/2023

statements. Where you request it, we will provide you with written confirmation of matters stated orally.

22 Investment services

- 22.1 We are not authorised by the Financial Conduct Authority to conduct Investment Business. If you require investment business services we will refer you to a firm authorised by the Financial Conduct Authority.

23 Interpretation

- 23.1 If any provision of our engagement letter or terms of business is held to be void for whatever reason, then that provision will be deemed not to form part of this contract, and no other provisions will be affected or impaired in any way. In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

24 Internal disputes within a client

- 24.1 If we become aware of a dispute between the parties who own the business, or who are in some way involved in its ownership and management, it should be noted that our client is the business (unless we have agreed otherwise) and we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties, we will continue to supply information to the registered office/normal place of business for the attention of the directors/proprietors/partners/trustees. If conflicting advice, information or instructions are received from different directors/principals in the business, we will refer the matter back to the board of directors/the partnership and take no further action until the board/partnership has agreed the action to be taken. In certain cases we reserve the right to cease acting for the business/client entirely.

25 Retention of papers

- 25.1 You have a legal responsibility to retain documents and records relevant to your financial affairs. During the course of our work we may collect information from you and others relevant to your tax and financial affairs. We will return any original documents to you if requested. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees and partnerships:

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Companies, Limited Liability Partnerships, and other corporate entities:

- six years from the end of the accounting period.

- 25.2 Although certain documents may legally belong to you, we may destroy correspondence and other papers that we store electronically or otherwise that are more than seven years old, except documents we think may be of continuing significance. You must tell us if you wish us to keep any document for any longer period.

26 Disengagement

- 26.1 If we resign or are asked to resign, we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

27 Probate-type services

- 27.1 As we are not licenced or authorised by the ICAEW for the reserved legal activity of non-contentious probate, and work we do for you on closely aligned activities, such as estate administration or inheritance tax advice, we will not be covered by the ICAEW Probate Compensation Scheme and you will not have access to the Legal Ombudsman, nor is our advice covered by legal professional privilege.

28 Anti-money laundering

- 28.1 Forrester Boyd is legally obliged to verify the identity of our clients and retain these records. Forrester Boyd reserve the right to verify the identity of any individual by reviewing original documents or conducting electronic verification with an independent agency. An electronic verification search of information includes access to databases and credit data. Your consent will be requested before undertaking this check.

- 28.2 Any search will leave a footprint on your credit file. This is because for audit purposes Experian/Equifax are required to record the check has taken place. However, this footprint is not the same as a credit check footprint and has no negative impact on your credit file. It is just shown as an 'identity search' has taken place by Smart Credit Ltd'. You will be advised that an electronic verification will take place and consent will be obtained.

- 28.3 You agree to provide such evidence and information of your identity and any other information we may reasonably require to comply with our obligations under money laundering regulations and legislation.

Certificate Of Completion

Envelope Id: 7F48F849-F073-4784-B7B5-5656C5CEBBBF

Status: Completed

Subject: Complete with Docusign: Letter of representation 2025.pdf, Standard terms of business 13-02-202...

Source Envelope:

Document Pages: 31

Signatures: 7

Envelope Originator:

Certificate Pages: 6

Initials: 0

Harrison Reeve

AutoNav: Enabled

26 South St Mary's Gate

Envelopeld Stamping: Enabled

Grimsby, North East Lincolnshire DN31 1LW

Time Zone: (UTC) Dublin, Edinburgh, Lisbon, London

h.reeve@forrester-boyd.co.uk

IP Address: 185.150.145.121

Record Tracking

Status: Original

Holder: Harrison Reeve

Location: DocuSign

12-Feb-2026 | 10:36

h.reeve@forrester-boyd.co.uk

Signer Events

Carrie Jensen

c.jensen@forrester-boyd.co.uk

Forrester Boyd Robson Limited

Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:


BDAEC37F17274BE...

Signature Adoption: Pre-selected Style

Using IP Address: 185.150.145.121

Timestamp

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Viewed: 12-Feb-2026 | 18:03

Signed: 14-Feb-2026 | 20:44

Electronic Record and Signature Disclosure:

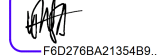
Not Offered via Docusign

Joanne Wright

jpk7761@yahoo.co.uk

Security Level: Email, Account Authentication (None)

Signed by:


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Signature Adoption: Drawn on Device

Using IP Address: 2a04:4e41:4e88:d8a5::4b88:d8a5

Signed using mobile

Sent: 14-Feb-2026 | 20:44

Viewed: 15-Feb-2026 | 06:00

Signed: 15-Feb-2026 | 14:32

Electronic Record and Signature Disclosure:

Accepted: 15-Feb-2026 | 06:00

ID: 956709d0-bed7-41dd-bbe2-057efc230667

Carrie Jensen

c.jensen@forrester-boyd.co.uk

Forrester Boyd Robson Limited

Security Level: Email, Account Authentication (None)

DocuSigned by:


BDAEC37F17274BE...

Signature Adoption: Pre-selected Style

Using IP Address: 82.132.236.17

Signed using mobile

Sent: 15-Feb-2026 | 14:32

Viewed: 15-Feb-2026 | 16:35

Signed: 15-Feb-2026 | 16:35

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In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	15-Feb-2026 16:35
Signing Complete	Security Checked	15-Feb-2026 16:35
Completed	Security Checked	15-Feb-2026 16:35

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Forrester Boyd:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by phone call: 01472350601

To contact us by email send messages to: a.spencer@forrester-boyd.co.uk

To contact us by paper mail, please send correspondence to:

Forrester Boyd

26 South St Marys Gate

Grimsby, DN31 1LW

To advise Forrester Boyd of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at info@forrester-boyd.co.uk and in the body of such request you must state: your previous email address, your new email address. Please confirm your Full Name, Address, Date of Birth and old email address so that we can confirm it is you as well as the new email address you would like to use.

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