

FRIENDS OF KIPKELION  
A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2023

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



**FRIENDS OF KIPKELION**  
**REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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## **FRIENDS OF KIPKELION**

### **COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2023**

#### **Directors**

John Michael Deriaz (Chairman)

Peter John Scholes

Nicholas Edmund Kyrkewood (resigned 30 September 2022)

Sara Elizabeth O'Neill

Aedana Una Ward

Geraldine Angela Baskerville Mynors

#### **Registered Office**

1 Townshend Road, Richmond, Surrey, TW9 1XH

#### **Registered Number**

12388504 (England and Wales)

#### **Charity Registered Number**

1188612

#### **Independent Examiner**

Catherine Hyams CA

#### **Bankers**

Barclays Bank

**FRIENDS OF KIPKELION  
REPORT OF THE DIRECTORS  
FOR THE PERIOD ENDED 31 MAY 2023**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2023.

**Introduction**

Our charity exists to help people living in Kipkelion, a rural area of Kenya, and the region around it. From 2011 to 2020 the charity had the legal form of a charitable trust, The Friends of Kipkelion Charitable Trust ("FOK Trust"), and we converted to a Company Limited by Guarantee in 2020. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust. The merger between FOK Trust and the Company was registered with the Charity Commission.

The accounts of the Company are made up to 31 May annually.

**Legal and administrative information**

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

**Trustees/Directors**

A list of the Directors is given above on page 3. Each director served throughout the year, with the exception of Nick Kyrkewood who resigned on 30 September 2022. The Board are very grateful to Nick for his invaluable support and advice over many years.

**Charitable Objects and Principal Activities**

The charitable objects of the Company are:

*The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.*

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through close co-operation with our implementing partners, Brighter Communities Worldwide

("BCW"), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us.

## **Public Benefit**

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

## **Achievements**

*Donations Pass £1 million*



In March 2023 Friends of Kipkelion reached a landmark when we received our millionth pound in donations. Since we started in 2011, we have built 56 school latrine blocks and 26 water tanks, helped protect over 7,000 girls from the risk of FGM, and supported a maternal health scheme which has dramatically improved health outcomes for mothers and babies in Kipkelion. We have also helped build a water scheme which has brought clean water to 11,000 people and have trained 80 Community Health Volunteers to bring access to healthcare to people living in remote areas. In addition, our support for Kipkelion during the Covid-19 pandemic enabled thousands of people to be vaccinated, and we also equipped a Covid isolation ward at Londiani Hospital in Kipkelion East.



Because we are run by volunteers, all this has been achieved with exceptionally low overheads – only 1.5% of our income has been spent on overheads and admin, with all the rest going to support our projects in Kipkelion. Over 60,000 people in Kenya have directly benefited from our projects so far.

### *Expanding Across Kericho County*

The Kipkelion area is part of Kenya's Kericho County. Kericho County is divided into six sub-counties, two of which are Kipkelion East and Kipkelion West. Until recently we and our local partners BCW focussed our activities on those two sub-counties, but we are now supporting projects across all six sub-counties of Kericho County. This is an area of about 1,000 square miles with a population of one million. This expansion of our geographic scope has been largely driven by the increasing demand for our support – people from villages all over Kericho County have been asking for our help in building better school facilities, getting access to medical services and eradicating FGM. 40% of the County's population are below Kenya's official poverty line, which for a typical family means they are living on less than £100 a month.

### *Recovering from the Pandemic*



As the Covid-19 pandemic subsides, people are struggling to get back to normal in Kipkelion. Three of our trustees were able to make separate visits to Kipkelion in the past year, for the first time since 2020, and see for themselves how things are going. It was evident that the

pandemic had had a severe impact, both medically and economically. The official figures for Covid deaths in Kenya were substantially under-reported due to a lack of testing, with medical staff bearing the brunt of the infections. The economic impact of the pandemic has sharply increased poverty and many children have still not returned to school.

One of the urgent needs is to supply hospitals and clinics in Kipkelion with medical refrigerators (pictured above) and cool boxes, so that vaccines can be safely stored and delivered to remote villages. These vital links in the “cold chain” enable medical staff to vaccinate children against diseases such as TB, polio and measles, in addition to vaccinating the adults against Covid. We were able to fund the delivery of six fridges and 12 cool boxes during the year.

### *Getting Children Back to School*



In parts of Kericho County up to 30% of children appear to have dropped out of school following the pandemic -girls in particular are often absent. In some cases, sheer poverty has forced parents to remove their children from school; in other cases, the dilapidated state of school facilities makes it hard for girls to attend regularly. During the year we were able to build a new latrine block for girls at Kiptugumo Primary School (above) in the west of Kericho County, thanks to support from the Coles-Medlock Foundation. This should enable hundreds of girls to attend school regularly again, and we hope to build several more latrine blocks at other schools in the coming year.



## *Economic Empowerment*



Business Training Courses are proving extremely popular across Kericho County. These are led by Charles Selim (above), a facilitator who is employed by our partners Brighter Communities Worldwide. 249 people participated in the courses during the year, of whom about 20% were people with disabilities. The courses are particularly valuable to people with disabilities who are often unable to earn a living through subsistence farming. Participants learn the basics of business planning, budgeting and record keeping, and those who produce a satisfactory business plan are given a small amount of working capital at the end of the course, usually in the form of equipment or trading stock. They are also put in touch with local financiers who are willing to offer them affordable micro finance loans on the strength of their business plan. We intend to expand the number of these courses in the coming year, with particular emphasis on provision for people with disabilities.

## **Fundraising and Support**

The current fundraising environment is challenging, but our supporters continue to give generously to Friends of Kipkelion. In September 2022 we had three runners in the “Big Half” London Half Marathon, raising a total of £5,000. Once again Nonsuch High School for Girls was generous with its support this year, with Year 9 students raising a total of £2,200 which will be



used to build a water tank for a school in Kenya. The Big Give in December 2022 gave all our supporters a chance to have their donations doubled by match funding, and this raised £9,000 for our menstrual hygiene campaign. We are grateful to all our supporters and donors for their continuing support.

## **Financial Review**

The Charity received donations totalling £48,862 during the year. This was a sharp fall compared with the previous year's income of £105,692. The Board believe that the fall in income is temporary and donations are expected to rebound in the coming year. The ending of our support from the Foreign, Commonwealth and Development Office (FCDO), and the timing of the receipt of certain other grants, contributed to the fall in income. We received our final payment from FCDO during the year – a payment of £366 in respect of the Community Health Project. FCDO have now closed the programmes under which they were supporting small charities like ours, and it is unlikely that we will receive further funding from them in the near future. This is regrettable as they have given us grants of nearly £180,000 over the past eight years, for which we are very grateful. We hope that the FCDO's policy regarding the support of small charities will be reviewed soon.

The three biggest sources of funding in the year were the Saracen Trust (£10,000) the Big Give Christmas Challenge (£9,000 including match funding and Gift Aid) and Coles Medlock Foundation (£6,075). The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £51,191 supporting projects in Kipkelion, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash and no investment income was received in the year.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

## **Reserves Policy**

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently averaging approximately £100,000 per year, the Trustees consider that the reserves held at 31 May 2023 of £30,686 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

## Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

*Code of Ethics*

*Child and Vulnerable Adults Safeguarding Policy*

*E-Safety Policy*

*Equal Opportunities Policy*

*Anti-Bribery Policy*

*Expenses Policy*

*Foreign Exchange Policy*

*Risk Management Policy*

*Fraud and Whistleblowing Policy*

*Data Protection Policy*

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding dated 3 June 2020.

## Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries

- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

### **Trustees' Responsibility Statement**

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Statement as to Disclosure to Independent Examiner**

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 13 November 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'J M Deriaz', with a stylized, flowing script.

J M Deriaz  
Chairman



**FRIENDS OF KIPKELION**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE 12 MONTHS ENDED 31 MAY 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Y/E 31/5/22
<b>Income and endowments from:</b>					
Donations	4	11171	37691	48862	105692
Investments		0	0	0	0
Total income		<u>11171</u>	<u>37691</u>	<u>48862</u>	<u>105692</u>
<b>Expenditure on:</b>					
Raising funds	5	216	0	216	210
Charitable activities	6	13500	37691	51191	101870
Other costs		173	0	173	168
Total expenditure		<u>13889</u>	<u>37691</u>	<u>51580</u>	<u>102248</u>
Net (expenditure) / income	7	(2718)	0	(2718)	3444
Net movement in funds		<u>3173</u>	<u>0</u>	<u>(2718)</u>	<u>3444</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward				33404	
Total funds carried forward		<u></u>	<u></u>	<u>30686</u>	

**FRIENDS OF KIPKELION**  
**BALANCE SHEET AS AT 31 MAY 2023**

	Note	£	£	Year ended 31 May 2023 £	Year ended 31 May 2022
<b>Fixed assets:</b>					
Tangible assets	8			0	0
				0	0
<b>Current assets:</b>					
Debtors	9	0			1148
UK Government Securities		0			0
Cash at bank and in hand		30686			32256
		30686			33404
<b>Creditors:</b>					
Amounts falling due within one year	10	0			0
			30686		
<b>Net current assets</b>				30686	33404
Total assets less current liabilities				30686	33404
<b>Net assets</b>				30686	33404
<b>Funds</b>					
Unrestricted funds	11			28362	31080
Restricted funds	11			2324	2324
<b>Total funds carried forward</b>				30686	33404

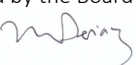
**Trustee statements required by the Companies Act 2006**

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2023;
- that the company as a charity is subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 13 November 2023 and signed on its behalf by:

  
**J M Deriaz, Director and Trustee**

**FRIENDS OF KIPKELION**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2023**

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
<b>Net cash used in operating activities</b>	<u>2718</u>	<u>3444</u>
<b>Cash flows from investment activities:</b>		
Interest income	0	0
Purchase of tangible fixed assets	-	-
<b>Cash used in investing activities</b>	<u>0</u>	<u>0</u>
 (Decrease)/Increase in cash and cash equivalents	 <u>(2718)</u>	 <u>3444</u>
Cash and cash equivalents at beginning of period	<u>33404</u>	<u>29960</u>
<b>Total cash and cash equivalents at end of period</b>	<u><u>30686</u></u>	<u><u>33404</u></u>

**1. Accounting policies**

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

**Going concern**

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Income and endowments**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

**Fund structure**

The funds held by the Charity comprise:

- *Unrestricted general funds* – the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.



# FRIENDS OF KIPKELION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

### 2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

### 3. Taxation

The company is recognised as a charity by H M Revenue & Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

### 4. Income from donations

	Unrestricted	Restricted	Year ended	Year ended
	Funds	Funds	31 May 2023	31 May 2022
	£	£	£	£
Donations	11171	13700	24871	38297
Grants from Foundations	0	23625	23625	46725
FCDO Grants	0	366	366	20670
	<u>11171</u>	<u>37691</u>	<u>48862</u>	<u>105692</u>

### 5. Expenditure on raising funds

	Unrestricted	Restricted	Year ended	Year ended
	Funds	Funds	31 May 2023	31 May 2022
	£	£	£	£
Marathon entry fee	0	-	0	138
Just Giving fees	216		216	72
	<u>216</u>	<u>-</u>	<u>216</u>	<u>210</u>

### 6. Expenditure on charitable activities

	Unrestricted	Restricted	Year ended	Year ended
	Funds	Funds	31 May 2023	31 May 2022
	£	£	£	£
Projects in Kipkelion	13500	37691	51191	101870
	<u>13500</u>	<u>37691</u>	<u>51191</u>	<u>101870</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

**7. Net Income for the year**

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
<b>This is stated after charging:</b>		
Independent Examiner's remuneration	0	0
Depreciation	0	0
	<u>0</u>	<u>0</u>

**8. Tangible fixed assets**

	Land & Buildings £	Fixtures & Fittings £	2023 Total £	2022
<b>Cost:</b>				
At 1 June 2022	0	0	0	0
Additions	-	-	-	
At 31 May 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Depreciation:</b>				
At 1 June 2022	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net book value:</b>				
At 1 June 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 May 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**9. Debtors**

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Prepayments and accrued income	0	1148
	<u>0</u>	<u>1148</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

10. Creditors

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Trade creditors	0	0
Other creditors and accruals	0	0
	<u>0</u>	<u>0</u>

11. Restricted and Unrestricted funds

Restricted funds Year ended 31 May 2023	Balance at 01/06/2022 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2023 £
	2324	37691	(37691)		2324
	<u>2324</u>	<u>37691</u>	<u>(37691)</u>	<u></u>	<u>2324</u>

Unrestricted funds Period ended 31 May 2021	01/06/2022 £	Income £	Expenditure £	Transfers £	31/5/2023 £
	31080	11171	(13889)		28362
	<u>31080</u>	<u>11171</u>	<u>(13889)</u>	<u></u>	<u>28362</u>



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Friends of Kipkelion

On accounts for the year  
ended

31<sup>st</sup> May 2023

Charity no  
(if any)

1188612

Set out on pages

1-2

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31<sup>st</sup> May 2023**.

Responsibilities and  
basis of report

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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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:

Date:

3<sup>rd</sup> November 2023

Name:

Catherine Hyams

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

Chartered Accountant, Institute of Chartered Accountants of Scotland

Address:

Broomlands, Broom Lane, Langton Green, Tunbridge Wells



TN3 0RA

**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.

Not applicable.

