

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31ST AUGUST 2023

REGISTERED CHARITY NUMBER: 1197373

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

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BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1197373

Principal address: Goldings
London Road
Basingstoke
RG21 4AN

Trustees:	J Bellis	(Chair)
	J Fowler	
	S Kotecha	
	C O'Hanlon	
	M Green	appointed June 23
	N Russell	ceased May 23
	J Coulson	ceased February 23

Independent Examiner	Caroline Scull B20 Ltd Charwell House Wilsom Road Alton Hampshire GU34 2PP
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Bankers	CAF Bank
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BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

31ST AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (issued on 16th July 2014)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The two principal objectives and aims of the charity are:

- 1) to relieve persons suffering from mental and emotional distress,
- 2) to provide education and training for those engaged, or wishing to be engaged, in counselling.

Significant activities

The significant activities of the charity are raising and holding funds from client contributions to achieve the aims of the charity.

Public benefit

The trustees consider the public benefit criteria during decision-making. The trustees are of the opinion that the activities of the charity, described in its objectives and aims, fulfil its public benefit obligations.

ACHIEVEMENTS & PERFORMANCE

In a challenging, post-COVID financial environment, throughout the FY 22/23, BCS has continued to achieve our charitable aims. We have worked to develop our traditional revenue streams and also diversify our provision. This has been achieved through the continued growth of our training programme, which in turn increases our counselling capacity, and development of our CPD programme for the wider therapeutic community.

We have provided vital low-cost, high-quality counselling to members of the local community, delivering over 4,500 sessions over this period.

The expansion of our training programme continued with the introduction of a second consecutive Diploma cohort, meeting our aim to nurture robustly trained, professional Psychodynamic Counsellors. The charity has also been fortunate to be supported by a number of grants and both individual and corporate donors, and we would like to thank them all for their generosity.

FINANCIAL REVIEW

At the end of the year the charity had £87k of net liabilities.

The charity has taken a loan from RBS to cover some short term financial challenges regarding its cash flow.

The trustees have monitored cash flow of the charity on a frequent basis and have taken steps to improve it.

The trustees have also reviewed and approved a monthly cash flow forecast through to August 2025 that was prepared in May 2024.

This shows an improved financial position given strong applications for its various courses, recent fund raising efforts and tight cost control.

As a result the trustees have concluded that, based on information to date, the charity is a going concern for at least the next 12 months.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which is sufficient to cover three months' unrestricted expenditure.

The reserves are currently less than three months overheads.

However given the expected improvement in the financial position of the charity, the trustees expect to rebuild reserves to this level by August 2025.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a constitution registered on 6th January 2022, and constitutes a CIO (Charitable Incorporated Organisation).

The charity took over the assets of the previous charitable trust on 1st September 2022 (registered charity number 900559).

Recruitment and appointment of new trustees

Prospective new trustees are normally proposed by an existing trustee and voted onto the board at a trustees meeting.

Organisational structure

Management of the charity is delegated to the trustees, who meet on a quarterly basis to administer the charity.

Directors are appointed by the trustees to manage the day to day operation of the charity.

Approved by order of the board of trustees on 13/4/24 and signed on its behalf by:

J F Bellis - Trustee

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	135,056	13,900	148,956
Charitable activities				
To meet the charitable objectives of the charity	5	130,124	0	130,124
Other trading activities	3	494	0	494
Investment income	4	227	0	227
TOTAL INCOME		265,901	13,900	279,801
EXPENDITURE ON				
Raising funds		111	0	111
Charitable activities				
To meet the charitable objectives of the charity	7	89,115	3,000	92,115
Other	8	292,619	10,900	303,519
TOTAL EXPENDITURE		381,845	13,900	395,745
NET (DEFICIT) / INCOME		(115,944)	0	(115,944)
RECONCILIATION OF FUNDS				
Total funds brought forward		0	0	0
TOTAL FUNDS CARRIED FORWARD		<u>(115,944)</u>	<u>0</u>	<u>(115,944)</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

BALANCE SHEET

AS AT 31ST AUGUST 2023

	Notes	2023 £	£
Current Assets			
Debtors	12	4,412	
Cash at bank and in hand		56,101	
Total Current Assets		<u>60,513</u>	
Creditors: amounts falling due within one year	13	<u>(87,555)</u>	
Net current assets/(liabilities)			(27,042)
Total assets less current liabilities			(27,042)
Creditors: amounts falling due after one year	14		(59,829)
Total net assets or liabilities			<u><u>(86,871)</u></u>
Funds			
Unrestricted funds	15	(115,944)	
Funds transferred from Charitable Trust		29,073	
Total funds		0	<u><u>(86,871)</u></u>

Approval

These financial statements were approved by the Board of Trustees and authorised for issue on 13/6/24 and signed on its behalf by:



J F Bellis - Trustee

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST AUGUST 2023

1 ACCOUNTING POLICIES

Basis of preparing the financial statements.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (issued on 16th July 2014)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

These accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictive funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

All assets acquired by the charity are charged as an expense in the year of acquisition.

2 DONATIONS AND LEGACIES

	2023 £
Client contributions	119,999
Grants and donations	28,841
	<hr/>
Total	<u>148,840</u>

Grants and donations		Total £	Unrestricted £	Restricted £
Strand	Core	5,000	5,000	
BVA	EDI training	9,900		9,900 EDI Training
BDBC	laptop	1,000		1,000 Laptops
Newbury Building Soc	Assistance Fund	3,000		3,000 Assistance Fund
National Lottery	Core	9,880	9,880	
		<hr/>	<hr/>	<hr/>
		28,780	14,880	13,900
Donations		61	61	
		<hr/>	<hr/>	<hr/>
		28,841	14,941	13,900

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED
31ST AUGUST 2023

	2023 £
3 OTHER TRADING ACTIVITIES	
Fundraising events	494
	<u>494</u>
4 INVESTMENT INCOME	
Deposit account interest	<u>227</u>
5 INCOME FROM CHARITABLE ACTIVITIES	
Training fees	<u>130,124</u>
6 CHARITABLE ACTIVITIES COSTS	
To meet the charitable objectives of the charity	<u>92,115</u>
7 DIRECT COSTS OF CHARITABLE ACTIVITIES	
Counselling supervision	18,330
Counsellors	390
Training fees and costs	71,744
Counsellors' expenses	1,651
	<u>92,115</u>
8 SUPPORT COSTS	
Other resources expended	
Management	285,956
Finance	3,693
Governance costs	13,870
	<u>303,519</u>
Total	<u>303,519</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2023

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2023.

10 STAFF COSTS

The average monthly number of employees during the year was as follows:

2023

Administration and support	<u>18</u>
----------------------------	-----------

No employees received remuneration in excess of £60,000.

11 FUND ACCOUNTING

The charity established an Assistance Fund during the year ending 31st August 2022 from grant funding from Basingstoke & Deane Borough Council.

The purpose of the fund was to provide free of charge counselling to clients.

This fund has now been fully utilised.

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade Debtors	942
Other debtors	0
Prepayments	3,470
	<u>4,412</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	£74
Deferred Income	51,074
Payroll liabilities	3,682
Trade creditors	7,154
Loan repayable within one year	<u>25,171</u>
	<u>87,555</u>

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

Loan	<u>59,829</u>
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14 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2023

15 MOVEMENT IN FUNDS

	At 01/09/2022	Net Movement in funds	At 31/08/2023
Unrestricted funds			
General fund	0	(115,944)	(115,944)
TOTAL FUNDS	0	(115,944)	(115,944)

Net movement in funds, included in the above are as follows:

Year ending 31st August 2023	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	265,901	(381,845)	(115,944)
TOTAL FUNDS	265,901	(381,845)	(115,944)

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	2023
	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Client contributions	119,999
Grants and donations	28,841
Other Income	116
Gift Aid	0
	<hr/>
	148,956
Other trading activities	
Fundraising events	494
Investment income	
Deposit account interest	227
Charitable activities	
Training fees	130,124
	<hr/>
TOTAL INCOMING RESOURCES	279,801
 EXPENDITURE	
 TOTAL RESOURCES EXPENDED	 395,745
	<hr/>
NET (DEFICIT) / INCOME	<u>(115,944)</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	2023
	£
EXPENDITURE	
Raising donations and legacies	
Fundraising costs	111
Charitable activities	
Counselling supervision	18,330
Counselling	390
Training fees and costs	71,744
Counsellors' expenses	<u>1,651</u>
	92,115
Support costs	
Management	
Wages	250,349
Pensions	5,390
Recruitment	3,381
Rent & Services	10,628
Insurance	979
Telephone	973
Postage and stationery	1,295
Equipment purchases	1,435
Cleaning	1,417
Website	389
Repairs & Renewals	0
Computer support costs	935
Bookkeeping	2,893
Sundries	<u>5,891</u>
Total Management costs	285,956
Finance	
Bank charges	3,693
Governance costs	
Accountancy and legal fees	<u>13,870</u>
TOTAL RESOURCES EXPENDED	<u><u>395,745</u></u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31ST AUGUST 2023

REGISTERED CHARITY NUMBER: 1197373

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

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BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

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BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

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The charity has taken a loan from RBS to cover some short term financial challenges regarding its cash flow.

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STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

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Organisational structure

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Directors are appointed by the trustees to manage the day to day operation of the charity.

Approved by order of the board of trustees on 13/4/24 and signed on its behalf by:

J F Bellis - Trustee

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	Notes	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	135,056	13,900	148,956
Charitable activities				
To meet the charitable objectives of the charity	5	130,124	0	130,124
Other trading activities	3	494	0	494
Investment income	4	227	0	227
TOTAL INCOME		265,901	13,900	279,801
EXPENDITURE ON				
Raising funds		111	0	111
Charitable activities				
To meet the charitable objectives of the charity	7	89,115	3,000	92,115
Other	8	292,619	10,900	303,519
TOTAL EXPENDITURE		381,845	13,900	395,745
NET (DEFICIT) / INCOME		(115,944)	0	(115,944)
RECONCILIATION OF FUNDS				
Total funds brought forward		0	0	0
TOTAL FUNDS CARRIED FORWARD		<u>(115,944)</u>	<u>0</u>	<u>(115,944)</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

BALANCE SHEET

AS AT 31ST AUGUST 2023

	Notes	2023 £	£
Current Assets			
Debtors	12	4,412	
Cash at bank and in hand		56,101	
Total Current Assets		<u>60,513</u>	
Creditors: amounts falling due within one year	13	<u>(87,555)</u>	
Net current assets/(liabilities)			(27,042)
Total assets less current liabilities			(27,042)
Creditors: amounts falling due after one year	14		(59,829)
Total net assets or liabilities			<u><u>(86,871)</u></u>
Funds			
Unrestricted funds	15	(115,944)	
Funds transferred from Charitable Trust		29,073	
Total funds		0	<u><u>(86,871)</u></u>

Approval

These financial statements were approved by the Board of Trustees and authorised for issue on 13/6/24 and signed on its behalf by:



J F Bellis - Trustee

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST AUGUST 2023

1 ACCOUNTING POLICIES

Basis of preparing the financial statements.

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Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictive funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

All assets acquired by the charity are charged as an expense in the year of acquisition.

2 DONATIONS AND LEGACIES

	2023 £
Client contributions	119,999
Grants and donations	28,841
	<hr/>
Total	<u>148,840</u>

Grants and donations		Total £	Unrestricted £	Restricted £
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National Lottery	Core	9,880	9,880	
		<hr/>	<hr/>	<hr/>
		28,780	14,880	13,900
Donations		61	61	
		<hr/>	<hr/>	<hr/>
		28,841	14,941	13,900

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2023

	2023
	£
3 OTHER TRADING ACTIVITIES	
Fundraising events	494
	<hr/>
	<hr/> 494 <hr/>
4 INVESTMENT INCOME	
Deposit account interest	<hr/> 227 <hr/>
5 INCOME FROM CHARITABLE ACTIVITIES	
Training fees	<hr/> 130,124 <hr/>
6 CHARITABLE ACTIVITIES COSTS	
To meet the charitable objectives of the charity	<hr/> 92,115 <hr/>
7 DIRECT COSTS OF CHARITABLE ACTIVITIES	
Counselling supervision	18,330
Counsellors	390
Training fees and costs	71,744
Counsellors' expenses	1,651
	<hr/>
	<hr/> 92,115 <hr/>
8 SUPPORT COSTS	
Other resources expended	
Management	285,956
Finance	3,693
Governance costs	13,870
	<hr/>
Total	<hr/> 303,519 <hr/>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2023

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2023.

10 STAFF COSTS

The average monthly number of employees during the year was as follows:

2023

Administration and support	<u>18</u>
----------------------------	-----------

No employees received remuneration in excess of £60,000.

11 FUND ACCOUNTING

The charity established an Assistance Fund during the year ending 31st August 2022 from grant funding from Basingstoke & Deane Borough Council.

The purpose of the fund was to provide free of charge counselling to clients.

This fund has now been fully utilised.

12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade Debtors	942
Other debtors	0
Prepayments	3,470
	<u>4,412</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals	£74
Deferred Income	51,074
Payroll liabilities	3,682
Trade creditors	7,154
Loan repayable within one year	<u>25,171</u>
	<u>87,555</u>

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

Loan	<u>59,829</u>
------	---------------

14 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2023

15 MOVEMENT IN FUNDS

	At 01/09/2022	Net Movement in funds	At 31/08/2023
Unrestricted funds			
General fund	0	(115,944)	(115,944)
TOTAL FUNDS	<u>0</u>	<u>(115,944)</u>	<u>(115,944)</u>

Net movement in funds, included in the above are as follows:

Year ending 31st August 2023	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	265,901	(381,845)	(115,944)
TOTAL FUNDS	<u>265,901</u>	<u>(381,845)</u>	<u>(115,944)</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	2023
	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Client contributions	119,999
Grants and donations	28,841
Other Income	116
Gift Aid	0
	<hr/>
	148,956
Other trading activities	
Fundraising events	494
Investment income	
Deposit account interest	227
Charitable activities	
Training fees	130,124
	<hr/>
TOTAL INCOMING RESOURCES	279,801
 EXPENDITURE	
 TOTAL RESOURCES EXPENDED	 395,745
	<hr/>
NET (DEFICIT) / INCOME	<u>(115,944)</u>

BASINGSTOKE AND DISTRICT COUNSELLING SERVICE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2023

	2023
	£
EXPENDITURE	
Raising donations and legacies	
Fundraising costs	111
Charitable activities	
Counselling supervision	18,330
Counselling	390
Training fees and costs	71,744
Counsellors' expenses	1,651
	<hr/>
	92,115
Support costs	
Management	
Wages	250,349
Pensions	5,390
Recruitment	3,381
Rent & Services	10,628
Insurance	979
Telephone	973
Postage and stationery	1,295
Equipment purchases	1,435
Cleaning	1,417
Website	389
Repairs & Renewals	0
Computer support costs	935
Bookkeeping	2,893
Sundries	5,891
	<hr/>
Total Management costs	285,956
Finance	
Bank charges	3,693
Governance costs	
Accountancy and legal fees	13,870
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TOTAL RESOURCES EXPENDED	<hr/> 395,745 <hr/>

**Independent Examiner's Report to the Trustees of
Basingstoke & District Counselling Service**

Independent examiner's report to the trustees of Basingstoke & District Counselling Service ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Caroline Scull

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date:18/6/2024.....