

FOEBS
The Edith Borthwick School
Enterprise Drive
Braintree
Essex
CM7 2YN
foebs2015@gmail.com
Registered Charity number: 270773

Tuesday November 1, 2022

Friends of Edith Borthwick School Treasurer's Report

Charity Accounts

The financial year for the Friends of Edith Borthwick School runs from 1st September until 31st August. The Annual Treasurer's Report has been compiled based on the guidelines issued by the Charity Commission. The attached supporting Charity Accounts, presented for the Financial Year 2021/2022, have been prepared on a receipts and payments basis and have also been compiled in accordance with the guidelines issued by the Charity Commission with the exception that the amounts are not rounded to the nearest £.

Note: as the income has exceeded the £25,000 threshold this year, the accounts will require independent examination before submission to the Charity Commission.

Objectives of the Friends of Edith Borthwick School

FOEBS organises events and raises funds for the school, to be spent on things that the school budget cannot pay for. We have two aims:

firstly to raise money to benefit our learners by engaging in activities, providing facilities and equipment that supports the school and enhances the education of the learners.

and secondly, to promote the strong sense of community that exists by developing effective relationships between staff, parents, and others, associated with the school,

Account Overview

The opening balance of the FOEBS bank accounts was declared as £20,136.87 on September 1st 2021. However, the PayPal balance of £972.06 had been missed from this prior year declaration. The closing balance was £36,484.53 on 31st August 2022. Income totalled £31,791.72 and Expenditure £16,416.12. A detailed breakdown of the accounts is provided with this document.

Summary of Main Fundraising Activities

Autumn Term 2021

Fundraising planned this year was again limited due to the Coronavirus pandemic. Fundraising in the Autumn Term commenced with the postponed Leavers Disco. This raised £121. Followed by the postponed Summer Picnic £59. A unique event was held to support one of our learner's talents by publicly displaying his maps, this raised £64. Bags2School raised £54 but due to the effort involved and concerns with the ethics of the initiative this will not be repeated. There was then a coin collection by learners in Smarties tubes over half term which raised £449, this was the gift that kept on giving as tubes continued to be handed in for several months. With the progression of the Autumn Term, more restrictions were introduced and meant the limited numbers for the Rock Choir event which raised £741 and really got everyone in the festive spirit - a huge thanks to the choir. A new Christmas activity of learners creating their own cards raised £296 alongside a hastily re-arranged snow event - thanks to the school staff for stepping in at short notice when volunteers were no longer permitted on site, and to Vicky for sourcing snow fluid from anyone that had any. Finally, this was the term that kicked off some bigger projects - Early Years Playground so far this year has raised £2,230 and Animal Therapy £4,202

Spring Term 2022

This was due to be a quieter term with regards to events. However, a violent storm damaged our Animal Therapy area and required an additional urgent appeal to enable repairs.

Summer Term 2021

The year concluded with a Edith Borthwick's Got Talent donations (part of Other Income) and the Sponsored Walk in part to fund the Leavers Disco. The inaugural event raised £6,680 which will be boosted considerably by the gift aid reclaim next year. Some learners did exceptionally well with their sponsorship and were rewarded with certificates as well as the winning class getting a pizza party. That was a narrowly fought contest with just £5 between the top 2 classes. Despite the name (walk - yes we dropped the inclusion clanger there), every learner had the opportunity to participate either onsite or very excitedly offsite. A huge thank you to the school staff for the extraordinary amount of planning and running the event.

There had been high hopes of getting Headteacher Dan a place on the big water tower abseil ready for another sponsorship effort. Sadly, we were unable to make this happen and Maggie claims she is terrified of heights but we are hoping to persuade another volunteer in 2023.

We finished the year with a picnic which raised £863.

Note that all these quoted amounts are the gross incomes from events and excluded any costs associated with running them (see Expenditure section).

Ongoing Fundraising

Second hand school uniform has been sold periodically throughout the year and thank you to Julie for organising this. We were also donated other items to sell from instruments to ink cartridges and a computer and thank you to Jacqui for selling these, in total this raised £377.

Our ongoing fundraising through subscriptions £1,810 and lottery £1,495 have also continued.

Other income

Other sources of income to the FOEBS bank accounts are Amazon Smile, Easy Fundraising, Empties Please (Ink Cartridge Recycling) £483 And one off donations from individuals including PayPal Giving donations, fundraisers such as birthdays and marathons and also specific sponsorship of our events £2,812. We will not name all these here as some requested to remain anonymous. Our new purchase of a Roll A Coin situated in Reception has now paid for itself and provides a lovely sensory trip out of the classroom for some of our learners - 10ps and £1s work best. Edith Borthwick's Got Talent and Wear a Xmas Jumper are also included in the total.

Gift Aid is an easy contributor to the FOEBS income. Any donations via Facebook and PayPal Giving have automatically been reclaimed at £478, but we have not yet completed our manual submission for the tax year 2021/22 whilst we renew the individual taxpayer declarations to support it. We estimate that about £1,000 will be due. This is boosted for the first time by claiming through the Gift Aid on Small Donations Scheme for all of our coin collections. Sponsored walk donations will be claimed in the next tax year which is our next financial year also, that calculation is TBD.

Interest was a very low £2. However, we are aware of the need to move all spare funds to our savings account and potentially switch accounts given the economic climate changes resulting in higher interest rates.

Lastly, FOEBS is extremely grateful to the organisations that have granted us money. In total £8,000 was given by FSJ Charities and Charles S French to provide Funky Feet music and dance training for our staff to support our learners.

Expenditure

FOEBS has a number of costs incurred throughout the year, both regular and stand-alone. These are listed below:

Description	£
Accountant fees - Robert Archibold	(125.00)
3x 35l storage boxes	(28.00)
Canva subscription	(107.88)
ParentKind Fee	(116.00)
March Parent Support Group refreshments	(20.23)
Roll a Coin spare key	(5.00)
Lottery Licence	(20.00)
	(422.11)

Our regular annual payments are to Braintree Council and Parentkind (PTA fundraising network). We have noted that ParentKind now includes a Canva subscription so in future this cost will no longer be incurred. We are seeking a free volunteer to examine our accounts ongoing and further reduce our costs. General expenses included spare keys and storage for our container and sharing the cost of refreshments for our parent/carer monthly meetings.

FOEBS also funds bids from classes to be spent wherever the teacher felt it was needed, whether resources, stationary or treats for a class party. In 2021/22 we have funded a dark den, swing, coach and end of term ice cream treats for every learner. Including the grants, the total given to school was £10,043. Within this we have begun spending the designated reserves being held of £1,964 from the Edward Bird Memorial; a reflection garden is being constructed with arbour, windchimes, mirrors and a moving sculpture. £675.75 remains to be spent.

Our fundraising expenses - the costs to run the events or the purchase of what the specific event fundraiser was for, was £5,951. A detailed breakdown of the event spending is provided with this document. The biggest of these included Animal Therapy £3,507, Early Years Playground £500 and Leavers Disco £877.

Reserves

FOEBS has no restricted reserves. However, we have ringfenced/designated reserves to cover our specific fundraising events where we fundraised and committed donations would be spent for a specific purpose (Animal Therapy £660 and Early Years Playground £1,730), minibus replacements £17,000, the remainder of the Reflection Garden £676 and our Trustee agreed General Operating Reserve £2,000 and Minimum Reserve level £5,000.

Challenges Faced This Year

Parents and learners showed their adaptability and enthusiasm by joining in with fundraising events offered this year. Despite Coronavirus restrictions at times affecting our ability to hold in-person events, we hope we still managed to promote the strong sense of community at Edith Borthwick.

With banking hours and now branches reduced, taking online payments proved more convenient than having to handle cash. We would like to continue to pursue cashless payments and those automatically linked with gift aid reclaim to further reduce the administrative burden on the Treasurer(s).

I was optimistic that with the return to normality post the pandemic, FOESB will once again be able to organise events for all the our school community to enjoy and to raise more funds for the benefit of learners. However, we are very much aware of the increasing pressure on finances during the cost of living crisis, and our aim is to work on increasing donations from donors external to the school community.

It is worth a look at the trend of the accounts in recent years; FOEBS has had its most successful income year in 9 years. We have some big wishes on the list (replacement minibuses, playground, forest school, swimming pool) and if we can continue the fundraising momentum these wishes will be realised.

	Funds Bought Forward	Income	Expenditure	Funds Carried Forward	Spending Notes
2013-14	20,690.87	8,614.34	(3,521.09)	25,784.12	
2014-15	25,784.12	5,745.02	(9,688.13)	21,841.01	
2015-16	21,841.01	4,542.37	(8,597.93)	17,785.45	
2016-17	17,785.45	7,113.14	(10,563.29)	14,335.30	£6k gazebo £2k sensory bus
2017-18	14,335.30	8,367.69	(4,760.17)	17,942.82	
2018-19	17,942.82	29,756.51	(12,776.22)	34,923.11	£11k outdoor equipment
2019-20	34,923.11	6,906.60	(18,608.72)	23,220.99	£18k minibus
2020-21	23,220.99	8,829.14	(11,913.26)	20,136.87	
2021-22	21,108.93	31,791.72	(16,416.12)	36,484.53	£8k Funky Feet dance grants

FOEBS would like to thank all parents, staff and our other donors who continuously support the fundraising efforts of the school.

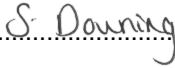
Sarah Downing
FOEBS Treasurer
01/11/2022

THE FRIENDS OF EDITH BORTHWICK SCHOOL
ACCOUNTS FOR THE PERIOD
1ST SEPTEMBER 2021 TO 31ST AUGUST 2022

	£:p	£:p
<u>INCOME</u>		
Donations	2,812.18	
Grants	8,000.00	
Subscriptions	1,810.00	
Your School Lottery	1,494.90	
Gift Aid	477.75	
Interest	2.47	
Other Income (Easy Fundraising, Amazon Smile, Empties Please)	483.38	
Fundraising (excl. below)	14,665.91	
Receipts from charitable activities (Rock Choir, Snow, IQ Cards)	1,614.22	
Proceeds of Sale of Gifts in Kind (Bags2School & Selling Donated Items)	430.91	
		<u>31,791.72</u>
<u>EXPENDITURE</u>		
General Expenses	(422.11)	
From Specific Fundraising (see Event Summary for details)	(5,950.56)	
Other School Purchases	(10,043.45)	
		<u>(16,416.12)</u>
SURPLUS/(DEFICIT) FOR YEAR		<u>15,375.60</u>
FUNDS BROUGHT FORWARD - as accounted		20,136.87
FUNDS BROUGHT FORWARD - missed PayPal account balance		972.06
		<u><u>36,484.53</u></u>
<u>REPRESENTED BY</u>		
Balance in Current Account (Natwest Bank)	19,297.33	
Balance in Savings Account (Barclays Bank)	16,488.25	
PayPal balance	698.95	
Cash in Hand	0.00	
Total Unrestricted Reserves		<u><u>36,484.53</u></u>
Ringfenced/Designated Fundraising (see Event Summary for details)		2,390.19
Ringfenced/Designated Fundraising -- 2x minibus replacements in next 5 years		17,000.00
Ringfenced/Designated Edward Bird memorial (Reflection Garden)		675.75
Minimum Reserve level agreed by Trustees 28/02/2019 & 14/07/2022		5,000.00
General Operating Reserve -- agreed by Trustees 28/02/2019 & 14/07/2022		2,000.00
Net Unrestricted Reserves after Designations		<u><u>9,418.59</u></u>
No funds are restricted		

The accounts were approved by the Board of Trustees on... 4th November 2022

and were signed on its behalf by Mrs Sarah Downing

Signed:..........

**Sean Brown
Flat 3, 162 London Road
Brentwood
Essex
CM14 4NS**

**REPORT TO THE BOARD OF TRUSTEES
ON CHARITY ACCOUNTS
PREPARED FOR
FRIENDS OF EDITH BORTHWICK SCHOOL
CHARITY REGISTRATION NO. 270773
FOR ACCOUNTING PERIOD
1ST SEPTEMBER 2021 TO 31ST AUGUST 2022**

I have prepared the charity accounts for Friends of Edith Borthwick School for the period 1st September 2021 to 31st August 2022, based on the information provided by the Treasurer, Mrs Sarah Downing.

I have duly examined all documentation, receipts, and bank statements, and can confirm the accounts are clean. I can conclude that the accounts for 2021-2022 are compliant with Money Laundering Regulations 2007 (amended 2012).

Recommendations:

No further recommendations are required.

Examiner: Sean Brown

Date: 26th June, 2023


26/06/23

Signed: Sean Brown

Dated: 26/06/2023


26/06/23

Workpaper:

The Directions and documentation	Step Done + Notes
Direction 1: Check whether the charity is eligible to have an independent examination	
Checked the charity audit threshold applying to the accounts to be reviewed	Accounts are over 25k
Checked an audit is not required for any other reason	Audit not required for any other reason
Confirmed the charity is eligible for independent examination	Yes
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	Yes
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A
If a charitable company checked that the audit exemption statement has been made	N/A
If applicable, rechecked the threshold calculation during the examination	N/A
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	N/A
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	Yes – income less than £250,000
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	Yes – no requirement noted
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	N/A
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination	
Confirmed that there are no close personal relationships with the trustees that compromise independence	Yes – no close personal relationships
Confirmed as having no the day to day involvement in the administration of the charity	Yes – no involvement
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	Yes
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	Yes – no circumstances at all
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	Yes
If applicable, informed the trustees that you are not eligible to carry out the independent examination	N/A
Direction 3: Record your independent examination	
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	This document will be the workpaper.
Evidence of appointment on file	Requested to be examiner on May 17, 2023.

Signed: Sean Brown
Dated: 26/06/2023

San
26/06/23

If issued, letter of engagement signed by the trustees on file	N/A
Documentation of steps required by Direction 1 are all done	Yes
Documentation that steps required by Direction 2 are all done	Yes
Analytical review documented	Present in this file
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	No areas of concern identified
Verification and vouching procedures undertaken and any checks made are on file	Yes; see below

Signed: Sean Brown
Dated: 26/06/2023


26/06/23

Final Balances in Current Account (Natwest), Savings Account (Barclays), Paypal and Cash in hand reviewed. Treasurer prepared accounts list following:

Balance in Current Account (Natwest Bank)	19,297.33
Balance in Savings Account (Barclays Bank)	16,488.25
PayPal balance	698.95
Cash in Hand	0.00

Review of statements showed the following:

19297.33	2022-08 Bank Statement Reviewed
16488.25	2022-06 Bank Statement Reviewed
698.95	2022-08 Statement Reviewed
0	Cash In Hand

No deviations noted.

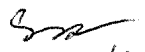
Random sampling for the following also performed.

40 (11%) out of 349 items forming income reviewed, validated against receipt, bank statement, and accounts prepared, as appropriate.

01-09-21 – MARK STEPHENS - SUBS – £5
14-09-21 – ANDREW BARNES – £1000
29-09-21 – PayPal Giving Fund - £475
20-10-21 – RAY & BARBARA CHINNERY - SUBS – £5
05-10-21 – YOUR SCHOOL LOTTERY – £99.2
01-11-21 – janice dent - Rock Choir – £32
30-11-21 – ppgfuk@paypaygivingfund.org - Gift Aid & Animal Therapy – £242.5
01-12-21 – GARY WASHBROOK - SUBS – £5
14-12-21 – ParentPay Snow part of £187.10 – £183.16
14-12-21 – ParentPay Xmas Jumpers part of £187.10 – £3.94
31-01-22 – ppgfuk@paypaygivingfund.org - Leonora's Birthday part of £21 – £20
31-01-22 – ppgfuk@paypaygivingfund.org -- Give at Checkout part of £21 – £1
15-02-22 – ELLIS LOUISE - SUBS – £5
21-02-22 – A Barnes - Animal Therapy Storm Damage – £85
01-03-22 – Laurence C - annual subscription – £5
18-03-22 – FSJ Charities Grant for Funky Feet music cheque – £5000
25-03-22 – Charles S French C – £3000
30-03-22 – ppgfuk@paypaygivingfund.org - Animal Therapy Storm Damage & Gift Aid – £2022.75
08-04-22 – Triconex donation – £700
01-04-22 – MARK STEPHENS-SUBS – £5
03-05-22 – KATHARINE HARTLEY - SUBS – £20
09-05-22 – Amazon Smile - £70.42
24-05-22 – Alcohols Ltd (Lucy Collingwood colleagues) – £750
01-06-22 – MARK HOOKER - SUBS – £5
01-06-22 – JO PROCTOR -SUBS – £10
01-06-22 – KATHARINE HARTLEY - SUBS – £20
01-07-22 – MARK HOOKER - SUBS – £5
15-07-22 – DENTAL SMILES - SUBS – £50
20-07-22 – RAY & BARBARA CHINNERY - SUBS – £5
05-07-22 – YOUR SCHOOL LOTTERY – £92.8
27-07-22 – ppgfuk@paypaygivingfund.org - Facebook EY Playground fundraiser part of £1148.79 – £5
27-07-22 – ppgfuk@paypaygivingfund.org - Facebook Gray fundraiser part of £1148.79 – £1129.29
27-07-22 – ppgfuk@paypaygivingfund.org - Gift Aid part of £1148.79 – £12.5
27-07-22 – ppgfuk@paypaygivingfund.org - Give at Checkout part of £1148.79 – £2
30-08-22 – ppgfuk@paypaygivingfund.org - Facebook Gray fundraiser part of £690.95 – £684.7
30-08-22 – ppgfuk@paypaygivingfund.org - Gift Aid part of £690.95 – £6.25
01-08-22 – DEBBIE HART - SUBS – £5
09-08-22 – YOUR SCHOOL LOTTERY – £17.7
16-08-22 – Amazon Smile – £67.35
23-08-22 – Easyfundraising – £15.54

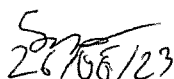
Signed: Sean Brown

Dated: 26/06/2023


26/06/23

11 (19%) out of 58 items forming expenses were also reviewed, validated against receipt, bank statement, and accounts prepared, as appropriate. 09-09-21 – VICKY FAULKS - jacqui'sCLASS part of 213.18 Overpaid by £3.22 – £(209.96) 09-09-21 – VICKY FAULKS - jacqui'sCLASS part of 213.18 Overpaid by £3.22 – £(3.22) 09-09-21 – £3.22 Vicky refunded by PayPal – £3.22 15-10-21 – POSTCARDS FOR OWENS EXHIB (Vicky) – £(35) 09-11-21 – ROBERT ARCHIBOLD ACCOUNTS – £(125) 01-12-21 – Raffles tickets (Vicky) – £(8.35) 17-01-21 – 3x 35l storage boxes (Vicky) – £(28) 21-03-22 – Amazon order (Vicky) – £(158.97) 01-04-22 – School for Funky Feel grant – £(5000) 16-05-22 – School for Dancing grant – £(3000) 02-08-22 – Braintree District Council Lottery Licence renewal – £(20)	
Copy of approved accounts on file	Yes - FOEBS Accounts 2021-22 FINAL.xlsx
Copy of trustees' annual report on file	Treasurers Report contained in the above excel file. Other reports: AGM 2022 Chairs Report.docx AGM MINUTES NOV 2022.docx
Copies of information relied upon as part of the examination are on file	Yes
If applicable, copies of written assurances given	N/A
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	Yes
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A
Direction 4: Plan your independent examination	
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	Yes
Planned specific examination procedures appropriate to the circumstances of the charity	Yes – sampled some items and validated against the accounts prepared and receipts / statements available
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	None were advised.
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	No financial risks. No accrual accounts prepared.
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 5: Check that accounting records are kept to the required standard	

Signed: Sean Brown
Dated: 26/06/2023


26/06/23

Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	Yes – accounts are very robust, detailed excel with links and documentation underpinning everything
Asked the trustees about how they ensure the accounting records are complete	Treasurer presents annual accounts at the AGM and trustees review and concur within two weeks, prior to independent examination
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	N/A – no corrections made
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	Yes • Controls in the Constitution • Expense Policy • Bank accounts require double signatures • Majority trustee vote required for spending • Reserves outlined
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 6: Check that the accounts are consistent with the accounting records	
Compared the accounts with the underlying accounting records	Yes
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	Yes – details of sampling above in Section 3
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	Yes
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	N/A
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts	
Checked that the disclosures required by the SORP have been made and are complete	N/A – receipts and payments accounts, and no related party transactions
Considered whether there are any implications for the examiner's report and reporting to the Commission	N/A – receipts and payments accounts, and no related party transactions
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	N/A – receipts and payments accounts, and no related party transactions

Signed: Sean Brown
Dated: 26/06/2023


26/06/23

Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts	
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	Yes – no separate funds
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	N/A
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A – receipts and payments accounts
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A – receipts and payments accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts	
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	N/A – receipts and payments accounts
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	£2000 Operating Reserve £5000 Minimum Reserve
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A – receipts and payments accounts
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A – receipts and payments accounts
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A - None
Direction 10: Check the form and content of the accounts	
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	Yes – checked against guidelines
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	N/A – receipts and payments accounts
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A – not a company
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence	
Carried out an analytical review	Yes – details in Section 3
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	Yes – details in section 3

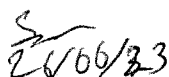
Signed: Sean Brown

Dated: 26/06/2023

Sean Brown
26/06/23

If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	N/A
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 12: Compare the trustees' annual report with the accounts	
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	Yes
Compared the trustees' annual report with the accounts for any material inconsistency	Yes – none found
Noted any implications for the examiner's report and for separate reporting to the Commission	N/A
Direction 13: Write and sign the independent examination report	
Reviewed the conclusions from the independent examination	Conclusion is that the accounts are clean
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	No concerns identified
Checked that the examiner's report covers all of the matters required	This checklist used to ensure all matters validated
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	N/A
Signed and dated the examiner's report	Yes
Reported matters of material significance direct to the Commission	N/A – none to report
Exercised discretion and reported relevant matters direct to the Commission	N/A – none to report

Signed: Sean Brown
Dated: 26/06/2023


26/06/23