



17th October 2024

The board of trustees of The Cardinal Newman Roman Catholic Voluntary Aided School (Hove) Fund

Dear Sirs,

The purpose of this schedule and the Standard Terms of Business is to set out the basis on which we are to act as accountant and advisors to the charity in respect to the independent examination you have requested us to carry out and to clarify our respective responsibilities in respect of that work. We are bound by the code of ethics of 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 an account and statement for each financial year which fairly presents the receipts & payments of the charity for the period and its assets & liabilities at the period end in accordance with the Charities Act 2011 ("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, in particular, other than already disclosed, there are no significant doubts about 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 accounts 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 In accordance with ChA 2011, s. 133, the charity's trustees may elect to prepare a receipts and payments account and a statement of assets and liabilities as its annual statement of accounts. You have elected to prepare such an account and 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 £1,000,000;
 - (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 reporting accountants 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 are also responsible for determining whether, in respect of the year, the charity meets the conditions for preparing its financial statements on the receipts and payments basis, namely that the charity's gross income in the current year is no more than £250,000.

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161-163 Preston Road
Brighton
BN1 6AF
Telephone: 01273 562563

Directors:
R H Clow FCA
J S Forster FCA
W G Roberts FCA
J D Warner FCA
T A Warner FCCA

Authorised and regulated by the
Financial Conduct Authority

Registered to carry out audit work in the UK
by the Institute of Chartered Accountants in
England and Wales

Fax: 01273 505567

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Friend-James Limited is a limited company
registered in England and Wales
Registration No. 03334577

- 1.8 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; or
 - (b) the account and statement do not agree with those accounting records.
- 2.4 Should our work indicate that the charity is not entitled to exemption from audit 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 an account and statement 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 account and statement 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 does not require 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 account and statement 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 financial statements in accordance with International Standards of 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 account and statement. Consequently our work as independent examiners will not provide any assurance that the accounting records or the account and statement 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 account and statement that we prepare from those records present fairly the charity's receipts and payments and its assets and liabilities at the year end.

3 Other services - Accounting

- 3.1 It was agreed that we should carry out the following accounting and other services:
- (a) write up the accounting records of the charity insofar as they are incomplete when presented to us;
 - (b) complete the postings to the nominal ledger; and
 - (c) prepare the accounts for approval by yourselves.
- 3.2 You have agreed that your staff will:
- (a) keep the records of receipts and payments;
 - (b) reconcile the balances monthly with the bank statements.

4 Other services - Corporation Tax

- 4.1 You are responsible for notifying H M Revenue & Customs of when the charity comes within the charge to corporation tax. You agree that you will notify us of this at the same time.
- 4.2 If the charity comes within the charge to corporation tax:
- We will prepare from the accounts and other information and explanations provided by you the charity's corporation tax return and computations, together with all supporting schedules and, where necessary, amended returns.
 - We will send you the tax return and supporting schedules for you to approve and sign. We will then submit it, with the accounts and computations, to H M Revenue & Customs. You authorise us to file the return electronically.
 - We will deal with all communications relating to the charity's tax return addressed to us by H M Revenue & Customs or passed to us by the charity. However, if H M Revenue & Customs choose your return for enquiry this work may need to be the subject of a separate assignment in which case we will seek further instructions from you.

4.3 We are able to offer fee protection insurance to cover the cost of our fees arising from HM Revenue & Customs investigations. If you would like further details of this service please let us know.

5 Excluded Services

5.1 You will continue to deal with other matters required by law, such as:

- Pay As You Earn including year-end returns and matters relating to your employees;
- forms P11D;
- VAT returns.

5.2 We will be pleased to advise on any of these tax matters if so requested.

6 Agreement of terms

6.1 The terms set out in this letter and our attached Standard Terms of Business 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.

6.2 This letter will also apply to any matter dealt with in respect of prior periods during our appointment.

6.3 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 without delay.

6.4 We are committed to ensuring the protection of the privacy and security of any personal data which we process. Your attention is drawn to clause 13 of the attached Standard Terms of Business which details how we treat personal data received by us in the provision of our services during our engagement with you. By signing this letter, you confirm that you have read and understood clause 13 and any privacy notice referred to therein.

Yours faithfully,

Friend - James

FRIEND-JAMES LIMITED

We confirm that we have read and understood the contents of this letter and the attached Standard Terms of Business and agree that they accurately reflect the services that we have instructed you to provide.

Signed 

Dated4th November 2024.....

Trustee NameMel Fane

For and on behalf of The Cardinal Newman Roman Catholic Voluntary Aided School (Hove) Fund.



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Cardinal Newman Roman Catholic
Voluntary Aided School (Hove) Fund

No (if any)
285247

CC16a

Receipts and payments accounts

For the period from	Period start date 1st April 2023	To	Period end date 31st March 2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Events	624	-	-	624	1,483
Charities Aid Fund donations	10,563	-	-	10,563	13,502
Gift Aid Claim	2,821	-	-	2,821	4,633
Other Donations	511	-	-	511	3,876
Transfers	35,000	-	-	35,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	49,519	-	-	49,519	23,494
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	49,519	-	-	49,519	23,494
A3 Payments					
Transfers to School	52,446	-	-	52,446	37,140
	-	-	-	-	-
	-	-	-	-	-

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	52,446	-	-	52,446	37,140

A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-

Total payments	52,446	-	-	52,446	37,140
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Net of receipts/(payments)	- 2,927	-	-	- 2,927	- 13,646
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	5,093	-	-	5,093	18,739
Cash funds this year end	2,166	-	-	2,166	5,093

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Balance	2,166	-	-
		-	-	-
		-	-	-
	Total cash funds	2,166	-	-

(agree balances with receipts and payments account(s))

OK

OK

OK

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	Details			
			-	-
			-	-
			-	-
			-	-
			-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Details			
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

B5 Liabilities

		-	-
Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
* <i>M. Fane</i>	MEL FANE	6/9/24



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The Cardinal Newman Roman Catholic Voluntary Aided School (Hove) Fund

On accounts for the year
ended

31st March 2024

Charity no
(if any)

285247

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 31/03/2024.

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 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.

Signed:

Date:

17/10/2024

Name:

John Warner

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

Institute of Chartered Accountants in England & Wales

Address:

4th Floor Park Gate, 161-163 Preston Road, Brighton, East Sussex. BN1 6AF

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.

CARDINAL NEWMAN CATHOLIC SCHOOL
GOVERNORS' FUND, SCHOOL FUND,
COVENANT FUND & GIFT AID FUND

INDEPENDENT EXAMINATION REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

We certify that the statement of balances shows a true and fair view of the Governors, School, Covenant, and Gift Aid funds of Cardinal Newman Catholic School for the year ended 31st March 2024 and agrees to the funds held on deposit in the bank accounts.

We certify that the accounts are in accordance with the books, vouchers and information and explanations supplied therewith.



FRIEND-JAMES LIMITED
CHARTERED ACCOUNTANTS

4th Floor, Park Gate
161-163 Preston Road
BRIGHTON
East Sussex
BN1 6AF

Date...³⁰th October 2024

Cardinal Newman Catholic School

Examination Certificate

As at 31st March 2024 we can confirm that the following balances have been correctly accounted for and are correctly lodged in the following bank accounts:-

		<u>Reconciled Balance</u>	<u>Bank Statement Balance</u>
Governors Fund	Royal Bank of Scotland 11439878	10,000.00	10,000.00
Governors Fund	Royal Bank of Scotland 10157208	100,419.47	100,419.47
School Fund	Royal Bank of Scotland 11439835	9,989.00	9,989.00
RCVA Fund	Royal Bank of Scotland 11439916	2,166.30	2,166.30
Covenant Account	HSBC 21127330	4,915.34	4,915.34
Gift Aid Account	HSBC 31392387	6,318.19	6,318.19



**FRIEND-JAMES LIMITED
CHARTERED ACCOUNTANTS**

Date ³⁰.....th October 2024