

**Sugar and Spice Early Years Centre
Company limited by guarantee**

**Independent examiner's report to the trustees the unaudited statutory financial
statements of SUGAR AND SPICE EARLY YEARS CENTRE Year ended 31 August
2023**

Outlined below is my report on the accounts of SUGAR AND SPICE EARLY YEARS CENTRE for the year ended 31 August 2023

Respective responsibilities of trustees and independent examiner

As described on page 1 the trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independents examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CT McNabb & Co Accountants and Tax Consultants