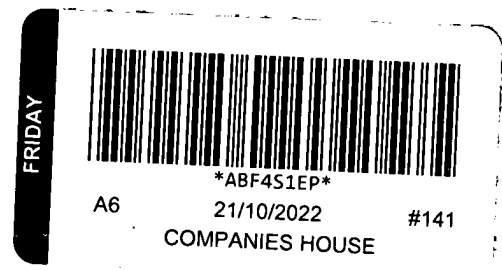


## **HOME-START RUNNYMEDE AND WOKING**

(a company limited by guarantee)

**Unaudited Report and Financial Statements  
for the year ended 31<sup>st</sup> March 2022**



## **HOME-START RUNNYMEDE AND WOKING**

<b>Contents</b>	<b>Page</b>
Reference and administrative information	1
Report of the trustees	2-5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8-16
Independent examiner's report	17

## HOME-START RUNNYMEDE AND WOKING

### Reference and administrative information for the year ended 31 March 2022

<b>Company Name</b>	Home-Start Runnymede and Woking
<b>Company Number</b>	5618486
<b>Charity Number</b>	1128932
<b>Registered Office</b>	1 <sup>st</sup> Floor, Foxwell House Chobham Road Ottershaw Chertsey KT16 0NL
<b>Trustees</b>	Janice Bibby Michael Griffiths Elizabeth Perkins Joanna McKenzie Trevor Pound    Treasurer Jayne Skelton Michael Brown * Helen Alexander ** David McKeown Michael Parker *** Chair Gemma Niebieszczanski       **** Joss Patterson *****  * resigned 31/5/21 ** resigned 31/12/21 *** appointed 23/11/21 **** appointed 14/1/22 ***** appointed 14/1/22
<b>Scheme Manager</b>	Sarah Beasley

## **HOME-START RUNNYMEDE AND WOKING**

### **Report of the trustees for the year ended 31 March 2022**

The trustees, who are also the directors of the charity for the purpose of the Companies Act 2006, are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities, and Financial Reporting Standard 102.

#### **Constitution**

Home-Start Runnymede and Woking is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

#### **Directors and Trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees' liability is limited to £1, provided that they do not act negligently, or fraudulently, and do not allow the charity to continue when it is insolvent.

Trustees are recruited from the general public through the auspices of the Local Voluntary Service Bureau, from the bank of home visiting volunteers and from families who have received our service. A prospective trustee will receive an initial introduction to the work of the company, followed by an informal interview with two existing trustees. Following the receipt of two satisfactory references, the prospective trustee is proposed for election at a subsequent meeting of directors.

**The Trustees serving during the year and since the year-end were as follows:-**

Michael Parker	Chair (appointed 23/11/21)
Janice Bibby	
Elizabeth Perkins	(resigned 8/4/22)
Trevor Pound	Treasurer
Helen Alexander	(resigned 31/12/21)
Michael Brown	(resigned 31/5/21)
Michael Griffiths	
David McKeown	
Joanna McKenzie	
Jayne Skelton	(resigned 31/7/22)
Gemma Niebieszczanski	(appointed 14/1/22)
Joss Patterson	(appointed 14/1/22)

The trustees meet monthly, and delegate day to day management of the charity to the employees.

## **HOME-START RUNNYMEDE AND WOKING**

### **Report of the trustees cont'd for the year ended 31 March 2022**

#### **Objectives of the charity**

Home-Start Runnymede and Woking (Home-Start RAW) is a family support charity that provides a free service to families who live in the boroughs of Runnymede and Woking. Families who have at least one child under five, and who are experiencing difficult times in their lives and are seeking support to get through them, are referred to the charity. This can be through Health Visitors, Support Agencies, Statutory Services, Surrey's Early Help Hub or via self-referral. Trained volunteers or staff are carefully matched with the family and offer regular support, practical help, guidance and sign-posting to parents in their own homes and as they go about their activities. The support is tailored to the individual needs of the family in order to support and empower them in moving forwards towards agreed outcomes. Families may be struggling for a wide variety of reasons and Home-Start Runnymede and Woking aims to help, support and empower parents to tackle these challenges positively. Our aim is to ensure that every child has the best possible start in life that they can have.

The principal sources of funding are described in the Review of Financial Affairs. Expenditure is utilised to support the objectives of the charity.

The trustees have carefully considered the Charity Commission's guidance on reporting public benefit in planning what activities the charity undertakes.

#### **Developments, activities and achievements**

The staff team currently comprises a Scheme Manager, who over-see the work of the staff, liaises with other organisations and represents the charity within 28 hours per week. There are three Family Support Co-ordinators (69 hours/wk), one of whom is also Perinatal Lead, who share the family case load between them, two Family Support Workers (45 hours/wk), who can offer immediate and short-term support to families, and an administrator who works 27 hours per week.

The last year has been a year of change for Home-Start Runnymede & Woking. We have grown significantly, in terms of families supported, range of services and staff team. The effects of the pandemic have become apparent and we have seen increasing numbers of referrals for parental mental health, domestic abuse, social communication issues and challenging behaviour.

The team of staff and volunteers has done so well to meet this increasing need in a variety of ways. Many of our volunteers have agreed to support 2 families at once and staff continue to provide crisis support to ensure families aren't waiting too long for support. We were able to invest some of reserves built up in the previous year to appoint a third Co-ordinator and a second Family Support Worker. We were pleased to be able to launch our new 'Perinatal Project' to provide support to new parents in the very first weeks of their baby's life. The aim is to ensure parents have the support right from the start, and thus reducing the likelihood of more complex issues developing later. The larger staff team meant that we were able to launch a new group for families in Byfleet and run a number of parenting courses.

We have continued to work closely with other local organisations to ensure that the families in our area have the support they need – this includes referrals to food banks, group support, applications for specialist equipment and working in partnership to deliver parenting courses.

## **HOME-START RUNNYMEDE AND WOKING**

### **Report of the trustees cont'd for the year ended 31 March 2022**

During the year we have been able to support 273 families, more than double the previous year, with a total of 408 children. Support has been via home-visiting volunteer, staff crisis support, Family Support Worker visits, or in groups or courses.

All new volunteers complete the Home-Start Volunteer Preparation Course. During the year we ran 3 courses, one was held on Zoom due to Covid, one in person and for the latest course we trialled a new hybrid course combining e-learning and face to face sessions. In total 17 new volunteers were trained.

#### **Review of financial affairs**

The company opened the year with net assets of £166,434. Income for 2021/22 is reported at £161,595 but includes £4,332 received from other UK Home-Starts towards joint initiatives, which was simply collected and then paid out to third parties on their behalf. Without this grossing up, income was broadly in line with the prior year. Expenditure of £152,107 was significantly greater than the prior year of £99,356, even allowing for the grossing up of £4,332 paid out on behalf of other Home-Start schemes. This was expected and reflected the greater demands we have seen for our services following the recent pandemic. In particular, staff costs increased from a higher headcount (see notes 10 & 11) recruited to develop our offering and meet our contractual obligations to individual funders. Principal sources of funding are outlined in note 2 of the accounts.

The trustees continue to review the level of financial commitments being taken on to ensure that outgoings remain aligned to projected income and that the charity remains financially stable.

#### **Reserves Policy and the Trustees' responsibilities**

There were twelve members comprising the Board of Trustees for the period. The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise that are subject to regular review. They are also responsible for keeping proper accounting records which outline, with reasonable accuracy at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Home-Start Runnymede and Woking's Reserves Policy states that the scheme should ensure that at all times cash reserves are sufficient for the following purposes:

- To meet all outstanding liabilities at that time, and
- To cover a six month gap in funding, and
- To cover all necessary termination costs in the event of the closure of the scheme, including employment termination costs, lease termination costs etc.

Company and charity law applicable to charities in England and Wales 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 charity and of the surplus or deficit of the charity for that period. In preparing the financial statements the trustees have made judgements and estimates that are reasonable and prudent and have prepared them on a going concern basis.

## **HOME-START RUNNYMEDE AND WOKING**

### **Report of the trustees cont'd for the year ended 31 March 2022**

The financial statements presented here are in accordance with the special provisions of the Companies Act 2006 relating to small charitable companies. They comply with the charity's governing document, the Charities Act 2011 and the applicable Charities (Accounts and Reporting) Regulations.

This report was approved by the trustees on 2<sup>nd</sup> September 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Michael Parker', with a long horizontal line extending to the left.

**Michael Parker**  
**Chair**

# HOME-START RUNNYMEDE AND WOKING

## Statement of Financial Activities For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Grants, donations and fund-raising	2	55,256	101,692	156,948	152,042
Contributions from other Home-Starts towards costs incurred		-	4,332	4,332	-
Insurance claim		199	-	199	-
Coronavirus Job Retention Scheme		-	-	-	3,221
Investment Income		116	-	116	758
<b>Total Incoming Resources</b>		<b>55,571</b>	<b>106,024</b>	<b>161,595</b>	<b>156,021</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>					
Direct Charitable expenditure		70,385	81,972	152,357	99,256
Governance costs		(250)	-	(250)	100
<b>Total Expenditure</b>	3	<b>70,135</b>	<b>81,972</b>	<b>152,107</b>	<b>99,356</b>
<b>Net income (deficit) for the year</b>		<b>(14,564)</b>	<b>24,052</b>	<b>9,488</b>	<b>56,665</b>
<b>RECONCILIATION OF FUNDS</b>					
Brought forward		70,065	96,369	166,434	109,769
Net income (deficit) for the year		(14,564)	24,052	9,488	56,665
<b>Total Funds at 31 March 2022</b>	7	<b>55,501</b>	<b>120,421</b>	<b>175,922</b>	<b>166,434</b>



# HOME-START RUNNYMEDE AND WOKING

## Balance Sheet As at 31 March 2022

	Notes	2022		2021	
Assets		£	£	£	£
Cash at Bank and in Hand					
Current Accounts		24,268		52,219	
Savings Accounts		145,444		115,327	
Cash in hand		8		8	
		169,720		167,554	
Prepayments and grants receivable	4	8,510		4,573	
		<u>178,230</u>		<u>172,127</u>	
<b>Amounts falling due within one year</b>	<b>5</b>				
Accruals-Sundry Creditors		(1,700)		(1,357)	
		(1,700)		(1,357)	
Provisions	6	(608)		(4,336)	
<b>Net Current Assets</b>		<u><b>175,922</b></u>		<u><b>166,434</b></u>	
<b>Represented by</b>					
Unrestricted Funds	7	55,501		70,065	
Restricted Funds	7	120,421		96,369	
		<u><b>175,922</b></u>		<u><b>166,434</b></u>	

The trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Act. The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Financial Statements were approved by the trustees on 2<sup>nd</sup> September 2022 and signed on their behalf, by:



**Trevor Pound**  
Treasurer

## **HOME-START RUNNYMEDE AND WOKING**

### **Notes to the Financial Statements For the year ended 31 March 2022**

#### **1. Accounting Policies**

**The following accounting policies were used consistently:**

##### **Accounting Basis:**

The financial statements have been prepared under the historical cost basis. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Fund Accounting:**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### **Grants:**

Grants received are credited to the Financial Activities when they are receivable, split between restricted and unrestricted funds.

##### **Resources expended:**

All expenditure is accounted for on an accruals basis, inclusive of VAT and has been classified under headings that aggregate all costs related to that category. The value of volunteers' time has not been reflected in the accounts.

##### **Fixed assets:**

Where fixed assets have been acquired by grants received, the cost is netted against the grant. Any surplus grants are treated as restricted funds. Fixed assets totalling £nil (2021: £1,000) were acquired during the year.

## HOME-START RUNNYMEDE AND WOKING

### Notes to the Financial Statements For the year ended 31 March 2022

#### 2. Grants, Donations and fund-raising:

	2022	2021
	£	£
<b>Unrestricted</b>		
Surrey County Council	37,472	37,472
Woking Borough Council	10,000	10,000
Runnymede Borough Council (Covid-19 Emergency Grant Fund)	-	10,000
West Hill Golf Club	-	11,215
Corporate donations	1,250	-
Various private donations and Fund- raising events	6,534	8,877
<b>Total</b>	<b>55,256</b>	<b>77,564</b>
<b>Restricted</b>		
Community Foundation for Surrey	20,000	11,644
BBC Children in Need	-	14,361
NHS Surrey Heartlands	37,370	26,678
Surrey County Council	20,000	-
HSUK *	24,322	11,795
Runnymede Borough Council	-	10,000
<b>Total</b>	<b>101,692</b>	<b>74,478</b>
<b>Total</b>	<b>156,948</b>	<b>152,042</b>

\* as per note 1, under current accounting practice, fixed assets acquired by grants received are netted against the relevant grant. Gross donations received from HSUK in the year totalled £24,322 (2021: Gross donations from HSUK totalled - £12,795).

# HOME-START RUNNYMEDE AND WOKING

## Notes to the Financial Statements

For the year ended 31 March 2022

### 3. Analysis of expenditure:

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
<b>Charitable activities:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct:</b>				
Salaries, NI & Pensions (note 10)	43,133	73,126	116,259	76,539
Staff/Volunteer expenses	1,112	2,224	3,336	2,006
Recruitment expenses	1,787	-	1,787	39
Training	-	4,445	4,445	685
Christmas vouchers and gift bags	1,970	-	1,970	1,821
Covid-19 family activity packs	-	-	-	786
Resources for family support	-	908	908	-
Dad Matters expenses	-	3,900	3,900	-
Interest on pension deficit	-	25	25	115
Amendments to contributions schedule – pensions deficit	-	(2,642)	(2,642)	-
Change in assumptions – pension deficit	-	(14)	(14)	148
Trustee expenses	-	-	-	-
<b>Indirect:</b>				
Office Rent	7,189	-	7,189	6,500
Telephone, IT, Office costs	9,432	-	9,432	6,578
Fee to Home-Start UK	2,808	-	2,808	1,631
Insurance	1,145	-	1,145	928
Stationery & postage	894	-	894	1,337
Advertising +PR	671	-	671	39
Other office costs	148	-	148	35
Bank charges	96	-	96	69
Payroll/Pension costs	-	-	-	-
<b>Sub-total: charitable activities</b>	<b>70,385</b>	<b>81,972</b>	<b>152,357</b>	<b>99,256</b>
<b>Governance:</b>				
Independent examination	(350)	-	(350)	-
Annual report, AGM, etc.	100	-	100	100
<b>Sub-total: governance</b>	<b>(250)</b>	<b>-</b>	<b>(250)</b>	<b>100</b>
<b>Total Expenditure</b>	<b>70,135</b>	<b>81,972</b>	<b>152,107</b>	<b>99,356</b>

# HOME-START RUNNYMEDE AND WOKING

## Notes to the Financial Statements For the year ended 31 March 2021

### 4. Prepayments and grants receivable:

	2022	2021
	£	£
Amounts due from Woking Borough Council	2,500	2,500
HSUK fee reimbursement	-	268
Amount due from Surrey County Council	4,000	-
Reimbursements due re training costs	177	-
Prepayment for insurance	208	180
Rent	1,625	1,625
<b>Total</b>	<b>8,510</b>	<b>4,573</b>

### 5. Liabilities:- amounts falling due within one year:

	2022	2021
	£	£
Provision for office costs	733	377
Provision for Pension Fund contributions	908	630
Refund of overpayment of contribution to training costs	59	-
Provision for independent examination	-	350
<b>Total</b>	<b>1,700</b>	<b>1,357</b>

### 6. Provisions:

	2022	2021
	£	£
Provision for pension deficit (note 8)	608	4,336
<b>Total</b>	<b>608</b>	<b>4,336</b>

# HOME-START RUNNYMEDE AND WOKING

## Notes to the Financial Statements For the year ended 31 March 2022

### 7. Movement in funds:

	At 1 April 2021	Incoming resources	Outgoing resources	Transfers between reserves	At 31 March 2022
	£	£	£	£	£
<b>Unrestricted</b>					
General fund	70,065	55,571	(70,135)	-	55,501
<b>Restricted</b>					
Other	100,705	106,024	(85,700)	-	121,029
Provision for pension deficit	(4,336)	-	3,728	-	(608)
	96,369	106,024	(81,972)	-	120,421
<b>Total</b>	166,434	161,595	(152,107)	-	175,922

## HOME-START RUNNYMEDE AND WOKING

### Notes to the Financial Statements For the year ended 31 March 2022

#### 8. Membership of Pension Fund:

##### (i) Introduction

The charity participates in a scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions:

From 1 April 2022 to 31 January 2025	£3,312,000 per annum (payable monthly)
--------------------------------------	---

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions:

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)
---	---

## HOME-START RUNNYMEDE AND WOKING

### Notes to the Financial Statements For the year ended 31 March 2022

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**(ii) Specific to the charity**

<b>2021</b>	<b>31 March 2022 (£s)</b>	<b>31 March (£s)</b>
(a) Present value of provision	£608	£4,336
(b) Reconciliation of the opening and closing provisions		

	<b>31 March 2022 (£s)</b>	<b>31 March 2021 (£s)</b>
Provision at start of period	4,336	5,138
Unwinding of the discount factor (interest expense)	25	115
Deficit contribution paid	(1,097)	(1,065)
Remeasurements - impact of any change in assumptions	(14)	148
Remeasurements - amendments to the contribution schedule	(2,642)	-
Provision at end of period	608	4,336

**(c.) Income and expenditure impact**

	<b>31 March 2022 (£s)</b>	<b>31 March 2021 (£s)</b>
Interest expense	25	115
Remeasurements – impact of any change in assumptions	(14)	148
Remeasurements – amendments to the contribution schedule	(2,642)	-



## HOME-START RUNNYMEDE AND WOKING

### Notes to the Financial Statements For the year ended 31 March 2022

#### (d) Assumptions

	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

#### (e) Deficit contribution schedule

The following schedule details the deficit contributions agreed between the charity and the scheme at each year end period:

Year ending	31 March 2022 (£s)	31 March 2021 (£s)	31 March 2020 (£s)
Year 1	222	1,097	1,065
Year 2	222	1,130	1,097
Year 3	185	1,164	1,130
Year 4	-	999	1,164
Year 5	-	-	999
Year 6	-	-	-
Year 7	-	-	-
Year 8	-	-	-
Year 9	-	-	-
Year 10	-	-	-

These contributions have been used to derive the charity's balance sheet liability.

#### (f) Contingent liability

The potential liability of the charity of the pension scheme deficit following withdrawal from the scheme is £9,726 (2021: £14,571).

## HOME-START RUNNYMEDE AND WOKING

### Notes to the Financial Statements For the year ended 31 March 2022

#### 9. Trustees remuneration and related parties

None of the trustees received any remuneration during the year

Expenses in the year were £nil (2021: £nil).

#### 10. Staff costs and emoluments:

	2022	2021
	£	£
Gross salaries	107,479	73,099
Employer's National Insurance	7,332	4,050
Employers' pensions contributions	5,448	3,740
Employment allowance	(4,000)	(4,350)
Total	<u>116,259</u>	<u>76,539</u>

For 2020/21 the employment allowance, which the charity is entitled to claim to offset Employer's National Insurance, represents the full claim for 2020/21 together with the balance of the claim for 2019/20 not previously utilised.

#### 11. Employee numbers

At 31 March 2022, there were 7 part time employees (2021:5).

## **HOME-START RUNNYMEDE AND WOKING**

### ***Independent examiner's report to the trustees of Home-Start Runnymede and Woking for the year ended 31 March 2022***

*I report on the accounts for the year ended 31 March 2022 set out on pages 5 to 15.*

#### ***Respective responsibilities of trustees as directors and the examiner.***

*The trustees, who are also directors of the company for the purposes of the Companies Act, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:*

- examine the accounts under section 145 of the 2011 Act*
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and*
- to state whether particular matters have come to my attention*

#### ***Basis of Independent Examiner's Report***

*My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.*

#### ***Independent Examiner's Statement***

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

- 1. which gives me reasonable cause to believe that in any material respect the requirements:*
  - to keep 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 394 and 395 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*

- 2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*

*HMA Accountancy Services*

*12 Killasser Court*

*Station Approach*

*Tadworth*

*Surrey*

*KT20 5AN*

*5 September 2022*

*17*

*16*