

**Annual Report and Financial Statements
For The Year Ended 31st March 2022**

**BOSP
BRIGHTER OPPORTUNITIES
FOR SPECIAL PEOPLE**

(A Company Limited by Guarantee)



Charity Registration No. 1107392

Company Registered in England and Wales No. 5284004



Report of the Trustees for the year ended 31st March 2022

Contents

Report of the Trustees Including Chairman's Review	2 - 3
Objectives and Activities	4 - 10
Achievements and Performance	11 - 13
Financial Review	14 - 16
Structure, Governance and Management	17
Reference and Administrative Details	18
Trustees' Responsibilities in Relation to Financial Statements	19
Statement of Financial Activities	20
Balance Sheet	21 - 22
Notes To the Accounts	23 - 29
Independent Examiner's Report to the Trustees of BOSP Brighter Opportunities for Special People Charitable Company	30

BOSP is dedicated to improving the lives of children and young people who have complex disabilities or life-limiting conditions through fully supported fun social activities, whilst relieving family pressures by providing much needed respite away from the home



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Registered Charity No. 1107392



BOSP Brighter Opportunities for Special People

Report of the Trustees for the year ended 31st March 2022

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

Chairman's Review

As with most charities, once again this reporting year was fraught with challenges and uncertainty brought about by the continuing COVID-19 pandemic. However, it also provided us with the opportunity to continue and develop services that were set up as emergency response projects during 2020.

Despite fears throughout the Third Sector, we saw our income from trusts and grants increase from the previous year as COVID related funding during this period was still available. Additionally, our families' ongoing needs and positive outcomes, meant funders were keen to maintain their support of these new services.

Funders also appreciated the importance of isolated young people with disabilities returning to activities out in the community and kindly supported the purchase of a new BOSP minibus.

Donations were down, but fundraising saw an increase in income due to the return of our successful face-to-face events such as the BOSP Summer Ball, Sparkling lunch and the Billericay Christmas Market.

As restrictions were eased, more part-time sessional Support Workers (many of whom are key workers) were able to return to their second job at BOSP, which meant more children could attend each session. This resulted in increased session contributions compared with the previous year.

The sector has further predicted a shortfall of funds to support charities through COVID recovery and beyond. Sources are citing that many funds have now been exhausted, whilst others had been adversely affected by low investment returns upon which they rely. As we move into this period of recovery following the pandemic and to prepare for possible austerity ahead, BOSP has endeavoured to increase free reserves to the equivalent of five months' income.

The 2021/22 Accounts evidence the sound financial management of BOSP, where the trustees reviewed income and expenditure against budgets monthly, to ensure that our financial position always remained sustainable. The trustees continue to keep BOSP's Governance practices under review and ensure that our policies are regularly reviewed and updated as required.

With the opening of our new self-contained Skills for Life Centre in February 2021, we continued to adapt to an ever-changing environment as we endeavoured to meet the needs of families we serve. Having autonomy of premises from which to deliver vital services has provided greater flexibility and control in terms of the services we offer, helping to ensure our future sustainability.



In the light of these challenges, I am extremely proud of our dedicated workforce, volunteers and fellow trustees at BOSP, whose endeavours have not only enabled BOSP to maintain its services during this past year but also enabled it to expand, providing additional help to more families who required it.

I would also like to extend my heartfelt thanks to all our supporters for showing their commitment to BOSP by continuing to donate, in the knowledge that something that hasn't changed during this time is our dedication to help families across South Essex and surrounding areas who have children and young people with disabilities.

Peter Davies - Chairman





Objectives and Activities

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Disabled and very ill children face discrimination and substantial barriers to participation in mainstream activities, resulting in the whole family becoming marginalised and vulnerable to depression, family breakdown and social exclusion.

BOSP's vision is to provide a range of fully supported high-quality leisure and respite services to children and young people with learning and physical disabilities and their families. BOSP supports the government's inclusion agenda and strives to help families lead an active and 'ordinary' life. BOSP aims to offer children and young people with learning and physical disabilities access to the same leisure activities and opportunities as their peers, allowing them to develop independence, self-esteem and social skills in a supportive environment.

BOSP offers a wide range of regular clubs and activities on weekdays, weekends, evenings and during school holidays.

A summary of the main objectives of the Charity is: -

- a) *the relief of children and young people with special needs by the provision of recreational activities to improve the quality of life of such children and young people*
- b) *the relief of parents, carers and families of children and young people with special needs through the provision of support and respite*

To achieve its objectives, BOSP will:

- Deliver a premium service that combines matched care support with a high Support Worker to child/young person ratio, that is accessible and affordable to families
- Ensure that children, young people and their families are at the centre of our services
- Ensure that the Charity meets the needs of its service users
- Provide safe and appropriately risk assessed services
- Ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- Maximise opportunities for collaboration, partnership and joint working with other organisations in the area
- Ensure that our services are provided to families based on need, fairness and that our commitment to diversity is evident
- Ensure that the consultation, planning, delivery and evaluation of services are maintained effectively and efficiently to enable continuous improvement
- Ensure that the Charity can adapt to changing circumstances
- Make certain our fundraising strategy continues to access a variety of funding streams, thereby ensuring the Charity's sustainability and longevity



Services and Support

Everyone has been isolated during COVID but no more so than families who have children with disabilities, often referred to as 'the forgotten demographic' during the pandemic. The Children's Disability Partnership's (DCP) 2021 research exposed the disproportionately negative impact of the pandemic on such families.

From surveying hundreds of parents across the UK, the DCP found that over 80% of all formal and informal support services for families - whether it be through local authorities, charities, or friends and family, has reduced during the pandemic.



3 in 4 disabled children experienced delays in vital health appointments during the pandemic, such as orthopaedic assessments, or MRI scans. Such check-ups are essential for flagging issues and identifying where potentially life-changing medical interventions, such as physiotherapy are needed.

As a result, when children returned to BOSP after a period of isolating, we noticed many had regressed, with decreased muscle tone and mobility, co-ordination, communication skills and behaviour. So, whilst we were able to legally increase attendance numbers at sessions in the later part of the year, many children and young people required a higher level of support than previously.

Following the relaxation of Government restrictions in Summer 2021, apart from Hydrotherapy sessions, we were able to progressively resume our full programme of services and support, however staffing levels remained low. For many of our bank of Support Workers, BOSP is their second job. Many Teachers, Learning Support Assistants, Nurses and care staff join us as way of increasing their skills, or to supplement their full-time income. Strict COVID regulations set by such employers restricting their staff from working second jobs., along with a general recruitment crisis in the Care Sector, meant BOSP didn't reach its desired number of sessional Support Workers this year, so whilst our range of services increased to meet changing needs, we were unable to meet our delivery budget.



The following clubs and support services were provided by BOSP in the year ended 31st March 2022:

School's Out

Once schools started to re-open following the first lockdown, it was brought to our attention that some children and young people did not return to full-time education alongside their peers, because their school could not cope with their complex support needs along with COVID regulations. This was resulting in parent carers unable to work as they had to continue to their full-time caring duties.



In response, BOSP launched an emergency project to provide weekday care support for these children and young people. This enabled families to remain working whilst BOSP provided learning and developmental opportunities during the week with the aim of reducing the children and young people's isolation and providing them with the social stimulus, confidence and life skills required to enable them to be as independent as they possibly can be.

Many children and young people with disabilities returned to education during this financial year. However, we continued the service as we found there were still many children with additional needs who were not accessing school due to insufficient places available at Special Schools, whilst others were not at school full-time because their social anxiety and resultant behaviours meant that the school or the child could not cope.

During this year, we have successfully transitioned a number of children and young people back into full-time and part-time education.

Counselling

BOSP understands the challenges of caring for a child or young person with a disability or life-limiting illness, the effects it can have on the entire family and the impact having a disability can have on an individual's self-esteem and well-being.

Outcomes from our outreach support highlighted the urgent need for well-being therapy services and as a result of COVID-response funding we were able to develop a successful new counselling service with experienced Psychological Therapist/Integrative Counsellors.

Parent carers who have a child or young person with a disability, siblings (young carers), and children/young people with the disability or life-limiting illness accessed counselling this year.



Saturday Club

BOSP's Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities allowed us to provide children and young people with the consistency on which so many thrive. There are interactive soft-play rooms, a sensory garden, outdoor gym, all weather sports pitch, an adventure playground and an opportunity to try arts and crafts and messy play. BOSP also hires qualified outside specialists to provide activities such as music therapy.

Holiday Club

The school holidays can be a period of high stress for our families, due to the change in the child or young person's routine and lack of social opportunities to mix with peers. BOSP's Holiday Clubs provided a variety of social opportunities to provide children and young people with the consistency they need. The Pioneer School is our base for most of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as



sensory activities and adventure playgrounds, experts are brought in from different fields to deliver diverse and exciting activities, including music therapy and the emergency services. Out and about trips included Colchester Zoo, Old Macdonald's Farm, and Sealife Adventure.

Whizzy Woodland Away Days

Our woodland scheme took place during school holidays at the Thriftwood Scout Camp in Brentwood. This club gives children and young people the opportunity to experience inclusive outdoor activities, something many of our children and young people rarely have the opportunity to try. Activities included woodland walks, climbing wall, archery, abseiling, animal therapy, music therapy, showtime, and circus skills. These activities help to increase the children's and young people's self-esteem and challenge the perception they have of themselves. With different activities each day, children and young people grow in confidence and learn new skills in a natural environment, while having lots of fun.



Chill Zone

Chill Zone is our 'Out & About' club for young people aged 18+, aimed at promoting independence through decision making, social skills and travel training on public transport. Activities included meals out, bowling, trips to the pantomime, Adventure Island, Woodland Warriors, Base Jump, and Puttshack. The young people are actively involved in deciding in which activities they would like to participate and BOSP endeavours to incorporate these into its planning.

Let's Connect

Our 'Let's Connect Club' for young people 11+ is aimed at enabling young people to meet and socialise with their friends in the community; however COVID restrictions greatly reduced our ability to deliver this popular out and about group until the later part of the financial year. The staff who work alongside the young people help to foster the young people's social and communication skills, allowing them to practise life skills, such as handling money, decision making and road safety. Events included: Mr Mulligans Crazy Golf, Laser Tag, Sealife Adventure, Base Jump, Music Therapy, all with a meal in a restaurant.

BOSP Tots

This new early intervention support group on a Tuesday morning started in May 2021 at BOSP's Skills for Life Centre and is designed for parent carers, grandparents and babies and toddlers up to 5 years of age.



Not only have the sessions provided opportunities for our specialist staff to provide strategies to support communication and behaviour, and ease transition into nursery/school, but it has also been an invaluable resource for parents to meet other parents in similar circumstances. As a result, this year families have formed a WhatsApp group to provide support to each other, outside of the toddler group times.



Walk with Us

Once COVID restriction were eased, our peer support walking group was hampered by almost a year of terribly wet and cold weather, greatly reducing participation as we moved into COVID recovery, sadly for much of the remaining year.

Big BOSP

Our new Youth Club, started in May 2021 on alternate Tuesdays at the Skills for Life Centre, has provided a wonderful opportunity for young people aged 15 years plus to meet with peers. Sessions include quizzes, games, woodland activities, craft, light snack preparation and serving, X-box and Wii activities. Social anxiety has greatly reduced in many of the young people, and some have progressed to our over 18's Chill Zone club that takes place out in the community.



Skills 4 Life

This weekday group supports young people as they transition into adulthood, supporting them whilst in part-time education or when leaving full-time education, preparing them to go onto supported living.

Not only are important social and communication skills practised, vital life skills such as money handling, budgeting, travel training and work skills, such as wood turning and gardening are taught. Meal planning, healthy eating, exercise and sports such as swimming, dance and cycling also form part of the curriculum. As a result of this support, we have had young people successfully move into residential colleges for the next stage of their independence.

Sensory Sessions

In September 2021, after the installation of our sensory room, we started bespoke sessions for children and their parent carers, to help them interact with the world around them in a safe environment that builds up their confidence and ability. Sensory environments can help de-stress and be highly absorbing, providing comfort and calm for overactive and distressed individuals. They can help children learn to focus in a safe place so they are better equipped to deal with real-world environments.



After School Club

Our new after school club started in March 2022 and has proved to be a great place for young people with SEN to make friends, have fun and improve social communication and life skills in order to develop their independence. Activities included board games, quizzes, arts and crafts, treasure hunts, forestry activities, interactive group gaming and supporting the young people with their homework. A light evening meal/snack is included which the group will prepare and eat together. This club is currently open to pupils of Castledon School, Wickford where our Support Workers collect them using the BOSP minibus.



Family Support & Liaison

Our family support and liaison service offered one-to-one support to new families, Counselling co-ordinations and the facilitation of peer support sessions at Wat Tyler Country Park. Benefits of this service included helping young people transition to adult services and greater independence via our Skills 4 Life service, giving family members the opportunity to talk through their concerns and difficulties, respite and education signposting, as well as helping to prepare for re-assessment around their Education, Health & Care Plan.



Our Volunteers

BOSP is very involved in the community and relies on voluntary help. Over 35 volunteers assisted with the organisation and running of fundraising events, general administration, and support work at sessions.

We would like to take this opportunity to thank our volunteers for their loyal support and service, and to acknowledge their valuable contribution through this most challenging of years.

How Our Services Deliver Public Benefit

In reviewing BOSP's aims and objectives and the planning of future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011 and have referred to the Charity Commission's general guidance on public benefit and how the planned activities will continue to contribute to the aims and objectives that have been set.

All BOSP's charitable activities fall within the description 'relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act 2011 and are undertaken to further BOSP's charitable purposes for the public benefit. This Annual Report details BOSP's achievement and performance and outlines the activities undertaken and how these activities have benefitted the people it was set up to help.

The Charity relies upon grants, donations, and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important for our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service. Although an Essex based Charity, BOSP's services are available to families who reside in neighbouring counties and the East London Boroughs.



BOSP's Beneficiaries

The Council for Disabled Children's 2017 report saw the first analysis in 10 years of children and young people with complex needs, complex forms of autism, or life-limiting conditions, and estimates that numbers have increased dramatically by over 50% since 2004. This national trend continues and is reflected in BOSP's annual report, in that we have seen a noticeable upturn in the number of children and young people with increasingly complex needs coming into the service. Many children and young people who



attend BOSP have complex disabilities, having more than one condition. The table below summarises some of the conditions with which our beneficiaries are diagnosed:

<i>ADHD</i>	<i>Hemiplegia</i>
<i>Angelman Syndrome</i>	<i>Holoprosencephaly</i>
<i>Anxiety Emotional Dysregulation</i>	<i>Hypermobility Syndrome</i>
<i>Asperger's Syndrome</i>	<i>Hypotonia</i>
<i>Autism Spectrum Disorder</i>	<i>Impulsivity</i>
<i>Cask Syndrome</i>	<i>Lissencephaly</i>
<i>Cerebral Palsy</i>	<i>Low Muscle Tone</i>
<i>Chromosome Addition</i>	<i>Mental Health Conditions</i>
<i>Chromosome Deletion</i>	<i>Microcephaly</i>
<i>Corpus Callosum</i>	<i>Mutation in EEF1A2 gene</i>
<i>Cri du Chat Syndrome</i>	<i>Nystagmus</i>
<i>Diabetes (insipidus)</i>	<i>Oppositional Defiance Disorder</i>
<i>Double Incontinence</i>	<i>Sensory Processing Disorder</i>
<i>Downs Syndrome</i>	<i>Sleep Disorder</i>
<i>Dyslexia</i>	<i>Social Emotional Mental Health</i>
<i>Dyspraxia</i>	<i>Speech and Language Delay</i>
<i>Epilepsy</i>	<i>Tetrasomy 18p</i>
<i>Fragile X Syndrome</i>	<i>Thyroid Disfunction</i>
<i>Fucosidosis</i>	<i>Tourette's Syndrome</i>
<i>Gastrostomy Feeding</i>	<i>Visual Impairment</i>
<i>Global Developmental Delay</i>	<i>West Syndrome</i>
<i>Hearing Impairment</i>	<i>White Sutton Syndrome</i>





Achievements and Performance



In response to the Coronavirus pandemic with various restrictions on social contact and the inability to access certain premises, activities and venues out in the community, and vulnerable children still isolating, we were unable to deliver our desired level of face-to-face services.

Trustees and management utilised remote meeting technologies to maintain effective governance, and to review new and updated policies, procedures and risk assessments prepared to allow the organisation to resume delivery of its traditional and new activities in a “COVID Secure” manner once government restrictions were relaxed. We are proud that in the face of adversity we have proved to be extremely adaptable, reliable and responsive to the needs of the families we serve.

We maintained our very high standards throughout. This was not without its challenges however, with many changes required to ensure we conformed to the frequently changing Government, Ofsted/Early Years Foundation Stage, Safeguarding, ACAS and Health & Safety Executive COVID guidelines, whilst still maintaining an opportunity for fun and development for the children. Part of our re-opening framework included undertaking new risk assessments and establishing or updating policies and procedures.

We were extremely thankful for the on-going support from our regular funders, and we were also fortunate to obtain some Emergency COVID Response funding. During this year we have increased our digital presence considerably via improved and new social media platforms, website, on-line newsletters, marketing design and promotional videos.

Our partnership working continued, with participation in on-line forums with other third sector organisations, businesses, disability and diversity groups, along with collaborations that led to successful virtual fundraising events, such as the Rotary Club of Brentwood’s Quiz in aid of BOSP, in addition to a return to face-to-face fundraisers during the year, including BOSP’s 30th Anniversary Ball, the Billericay Christmas Market and a Sparkling Lunch, all of which raised invaluable funds whilst improving awareness, well-being and community engagement.

It was always in our strategic long-term plan to have our own sole use premises from which to deliver activities from and to provide us with greater autonomy and flexibility, which was never needed more so than during the height of the pandemic. So, having our own permanent self-contained Centre in Wat Tyler Country Park since





February 2021 proved invaluable when shared spaces were not available for hire. Our larger, better ventilated office space to support the welfare of our staff and our growth, from weekend and school holiday provision to six days a week, also enabled an easier transition for staff to return to the office full-time.

Outcomes

Through the delivery of BOSP's structured and fully supported activity sessions, we have:

- Reduced social isolation as the children and young people mixed with peers and Support Workers both virtually and away from their home
- Improved confidence and self-esteem as the children and young people learnt new skills and tried new activities
- Improved communication and independence as the children and young people have begun to make requests and decisions for themselves
- Increased emotional resilience and mental well-being in parents as they accessed vital respite, enabling them to continue their caring role and work

Support Worker observation records, photographs and comments from the children and young people, as well as feedback from families and external partners provided us with evidence of the positive impact our services have on the families we support.

Family Testimonials

*Names changed

- "I cannot over endorse the work and support that BOSP give to young people and their families. Our son has been attending BOSP sessions since he was 5 years old and is nearly 24 now and still loves attending BOSP. BOSP gives our son *Robert the opportunity to do activities the same as any other young man of his age but in a supported and safe way. This gives him the chance to achieve things he would never otherwise be able to do. At his age you don't want to be going bowling etc. with your parents. While *Robert is attending a BOSP session we can do things that he finds boring, or I can do girly things with his older sisters or have a coffee in peace with my husband.

The BOSP staff and volunteers are all amazing people and so dedicated to their work and the best outcome for the young people in their care. *Robert is very vocal about what he likes and doesn't like so we know he is always happy going to BOSP. He missed them so much when we were in full lockdown, he sees everyone at BOSP as his friends, not carers. Over the years *Robert has made the most of the different BOSP sessions. He loves BIG BOSP as this is only for adults, but he still likes the session with the younger children as he feels very grown up helping out. I don't know how we would have managed over the years without BOSP support. It is not just at session for *Robert, but also for me as a mum when perhaps I needed some support, or just a moan at someone. Best thing we ever did was finding BOSP"

- "It's really helped having a routine and structure to the days which she attends. She is able to socialise and interact with her peers and support workers while she is being stimulated by enjoying her activities. Her mental health has greatly improved since attending the service"
- "Oh gosh, I saw such a change in her. At first her coming was to help me have time, as lots of things were going wrong with no time to do them. However, what I didn't expect was the change I saw in her herself. For the first time ever, I saw her really fit in and she couldn't wait to go, asking



me every minute that we wouldn't be late! She showed more independence than I'd ever seen - she is 12, and I could see that her stamina and ability to cope was growing. There is nowhere else she could cope with a whole day as she doesn't have the facility to rest or sleep when she needs it anywhere else. This was the first time in 12 years we fit in"

- "BOSP is so precious to us. It is the only club he has where we can leave him without having to stay or provide a carer ourselves. And you provide such great activities - you just know what he loves".
- "I am bowled over and I cannot thank you enough for the opportunities that you have given Eloise*. Activities that weren't possible as a family now seem more achievable. I have noticed that Eloise* is happier when she goes into school and less anxious. She is less likely to complain when she comes out of school and is more able to handle day to day situations and problems, thank you!"
- "Thank you so much. I love working with everyone. How can you not love it. Amazing team"





Financial Review

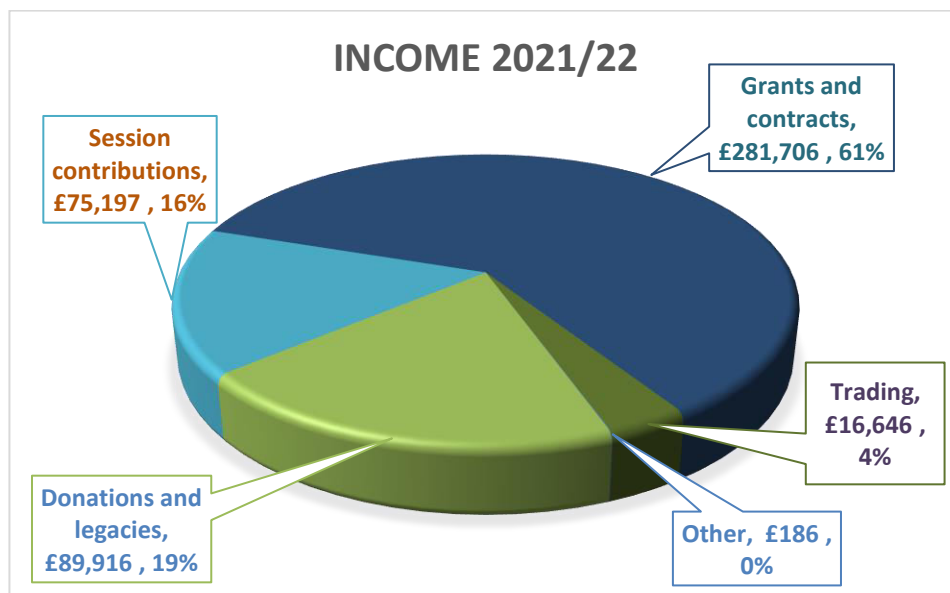
The trustees are pleased to report that Community 360 Independent Examiners were appointed as independent examiner to the Charity for the year 2021/22.

The BOSP Statement of Financial Activities shows a net surplus for the year ended 31st March 2022 of £61,875 and our total funds stand at £285,800, with free reserves totalling £186,660.

Compared with the 2020/21 financial year, our expenditure increased by 21% and our income increased by 18% in 2021/22.

Our total income for 2021/22 was £463,651. This was raised through:

- Grants (£281,706) – Grants received to support our services
- Family contributions (£75,197) – Contributions received towards the provision of our services
- Donations (£89,916) – Donations include regular gifts, major donations, grants for general use, and money raised by local fundraising and community groups, businesses, and corporate partners
- Trading (£16,646) – Monies received from ticket sales for fundraising events, raffles, tombola, and goods sold at sessions and events
- Other (£186) – Income from investments and gains on disposal of fixed assets

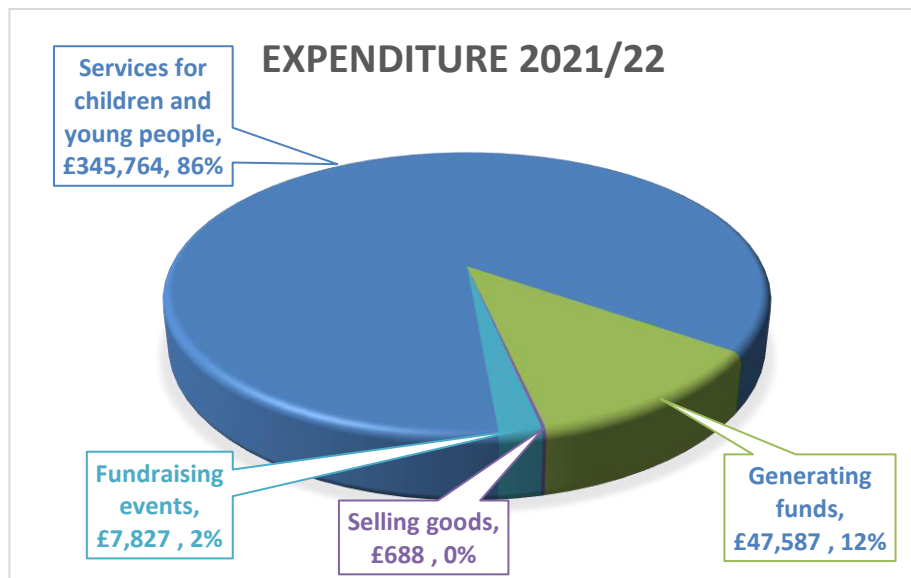


Our total expenditure for 2021/22 was £401,866. This was spent on:

- Services for children and young people (£345,764) – Costs incurred to provide our clubs and support services
- Fundraising (£47,857) - This includes costs of marketing to engage new supporters and raise the funds needed to deliver BOSP's services to ensure our sustainability



- Events and selling goods (£8,515)



87p out of every £1 we receive is spent directly on services for children, young people and their families. The remainder is used to help raise the funds we require to ensure our long-term sustainability

The successful delivery of our services is dependent upon financial support received from a wide range of funding sources, including charitable trusts, businesses, and community fundraising. In the current economic climate, it is difficult to predict the level of support we will receive. Actual income and expenditure are reviewed against budgets at each trustee meeting to ensure the Charity's long-term financial stability is sustainable.

BOSP's contract with Essex County Council Short Breaks continued. This accounted for 18% of all our incoming resources and we are most grateful to them for their support. Additionally, during the year we received charitable grants from the following trusts and foundations; Barchester's Charitable Foundation, Big Issue Invest – Social Enterprise Support Fund, Clothworker's Foundation, Billericay Round Table, Lions Club of Billericay, Souter Charitable Trust, The Rotary Club of Brentwood Trust, Trees of David Solomon Charitable Trust, Essex County Council Capital Fund, Angus Lawson Memorial Trust, Bailey Thomas Charitable Fund, Cadbury's Foundation, EALC Community Initiative Fund, Essex Community Foundation, Essex Community Foundation (National Lottery Community Fund), Essex County Council (Active Essex), Essex Youth Trust, Ewan Lane Music Foundation, Global's Make Some Noise, Heart of Pitsea, Lloyds Bank Foundation, Masonic Charitable Foundation, The Julia and Hans Trust, The Percy Bilton Charity, The Sylvia Adams Trust, Essex Community Foundation – Mid and South Essex Community Partnership Grants Programme, and The Toy Trust.

We are thankful to these and all our fantastic supporters, and for the on-going generosity of our many other donors including individuals, businesses, local councils, schools, children's clubs, community groups and other organisations who raise money every year to help us fund our services.



Reserves Policy and Going Concern

The trustees have examined the charity's requirements for reserves in light of the main risks to the Charity. Considering such factors as requiring funds for unforeseen emergency or other unexpected needs, uncertainty regarding renewal of existing grants and the requirement to cover necessary expenditures in advance of receipt of income, the Trustees have established a policy whereby the organisations reserves should be between three and six months of the Charity's general running costs. As at 31st March 2022, BOSP held free reserves of £186,660, which approximates to 5 months' general running costs. On this basis, the Trustees believe that the reserves will enable the Charity to sustain optimal levels of service delivery and meet financial commitments when due.

To provide for future developments which cannot be met from future income, the trustees have designated £44,000 of unrestricted funds towards the costs of a new premises, IT, and essential service development.

The trustees have reviewed the consequences of COVID-19 and other events and conditions on the operational and financial performance of the Charity. Although there remains a lot of uncertainty around funding, especially from local Government, the latest UK Government Planning Scenarios regarding COVID-19 do not envisage a further "lock down" of the type experienced during 2020, which necessitated the temporary cessation of some of our services and fundraising activities.

Donations and corporate support are the income streams that are most uncertain in the present environment; however, we continue to be optimistic following the success of our virtual community events and our successful application for grants from new funders.

We envisage that during tough fiscal times support will continue to be available for quality and valued specialist provision from organisations with an interest in the support of families who have children/young people with disabilities.

On this basis, the Trustees believe that adequate resources are available to fund the activities of BOSP for the foreseeable future and as such they are of the view that the Charity is a going concern.

Plans for Future Periods

Through on-going review and development of our Business Plan, we will aim to build new, and strengthen existing, relationships, forge local and corporate partnerships and look towards new models of delivery that will underpin a more sustainable future. We will also look to further develop our skilled volunteer base.

BOSP intends to continue to provide its existing core services for which it has become so well respected. However, the trustees acknowledge the changing funding situation of the sector and have strategies in place to address this with the aim of becoming a stronger and more resilient organisation with broader service provision. These plans include developing our brand awareness, improving our digital presence and marketing to match the changing fundraising environment, identifying additional funding bodies to secure multi-year funding, and expanding our recently launched weekday services. We will continue to invest in our organisation and technology to ensure we can achieve these goals. Our goal of having our own inclusive activity/sports hall and sensory integration centre remains a long-term aspiration.



Structure, Governance and Management

Governing Document

BOSP is a Company Limited by Guarantee governed by its Memorandum and Articles of Association, which were adopted on its incorporation on 11th November 2004. BOSP is registered as a charity with the Charity Commission for England and Wales. The members of the Company are its directors, of which there are currently four. The liability of individual members in the event of winding up of the Company is limited to £10.

Appointment of Trustees

The Articles of Association adopted in November 2004 specify that trustees shall be elected annually by the members of the Charitable Company attending the Annual General Meeting. The trustees may co-opt additional trustees during the year to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee Induction and Training

Potential trustees meet with the Chairman for an informal discussion. New trustees undergo an induction where they meet the CEO and other key employees. They are briefed on their legal obligations under charity and company law, the Articles of Association, the trustee decision-making process, the strategic direction, policy, key risks and the recent financial performance of the Charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees is the governing body and has overall legal responsibility for the Charity. The board sets the strategic direction for BOSP. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the Charity. To facilitate effective operations, the CEO has delegated authority for operational matters including finance, employment, fundraising and service provision related activity.

Related Parties and Co-operation with Other Organisations

None of our trustees receive remuneration or other financial benefit from their work with the Charity. Any connections with a trustee or key management must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year there are no related party transactions to be reported.

BOSP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities or life-limiting conditions, and their families.

Pay Policy for Senior Staff

The board of trustees and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running, and operating the Charity on a day-to-day basis. The pay of senior staff is reviewed annually by the Board of Trustees and considers rises in inflation, changes in responsibility and the Charity's financial resources. All trustees give of their time freely and do not receive any remuneration or financial benefit.

Risk Management

The trustees have assessed the major operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks. These systems include regular income,



expenditure and cash flow reviews, ensuring accreditation is up to date, having policies and procedures in place and regular training for staff working in operational and administrative areas. To mitigate the risks to the charity of the COVID-19 pandemic, significant effort has been put into the completion of comprehensive risk assessments, the development of new policies and procedures where necessary and seeking additional sources of funding.

Reference and Administrative Details

Registered name	BOSP Brighter Opportunities for Special People
Charity number	1107392
Company number	5284004
Registered office	The BOSP Office, Wat Tyler Country Park, Pitsea Hall Lane, Pitsea, Basildon, Essex, SS16 4UH
Our advisers	
Independent examiner	Community 360, Winsley's House, High Street, Colchester, CO1 1UG
Bankers	HSBC, 109 High Street, Billericay, Essex, CM12 9AN

Directors and trustees

The directors of the Charitable Company (the Charity) are its trustees for the purpose of charity law. The trustees serving during the year ending 31st March 2022 are as follows:

Peter Davies – Chair

Joseph Lane – Vice Chair

Andrew Fry

Daphne Horton



Trustees' Responsibilities in Relation to the Financial Statements:

The Charity trustees (who are also the directors of BOSP Brighter Opportunities for Special People) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity trustees to prepare financial statements for each year, which gives a true and fair view of the state of affairs of the Charitable Company and of the profit or loss of the Company during that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are also responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to the examining of the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheets for the year ending 31st March 2021 and confirm I have made available all the information necessary for its preparation.

Approved by the trustees on 8/12/22

Signed on behalf of the trustees: 

Peter Davies (Chairman)



BOSP Brighter Opportunities for Special People

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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	36,922	52,994	89,916	103,794
Charitable activities	4	75,197	281,706	356,903	287,970
Other trading activities	5	16,646	-	16,646	2,080
Investments	6	43	-	43	102
Other	7	143	-	143	-
Total income		128,951	334,700	463,651	393,946
Expenditure on:					
Raising funds	8,9	1,569	54,533	56,102	42,306
Charitable activities	8,9	71,028	274,736	345,764	289,178
Total expenditure		72,597	329,269	401,866	331,484
Net income/(expenditure)		56,354	5,431	61,785	62,462
Transfer between funds		1,970	(1,970)	-	-
Net movement in funds		58,324	3,461	61,785	62,462
Reconciliation of funds					
Total funds brought forward		222,477	1,539	224,016	161,554
Total funds carried forward	21,22	280,800	5,000	285,800	224,016

To provide for future developments, the trustees have designated unrestricted funds of £44,000 towards the costs of new premises, IT and essential service development. (2021: £57,000)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.



BOSP Brighter Opportunities for Special People

Balance Sheet As at 31st March 2022

		Unrestricted Funds	Restricted Funds	31-Mar-22 Total	31-Mar-21 Total
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	14	50,140	-	50,140	8,194
Total Fixed Assets		50,140	-	50,140	8,194
Current Assets					
Stock	15	889	-	889	502
Debtors & Prepayments	16	11,125	-	11,125	15,023
Cash at bank and in hand	17	246,442	113,969	360,411	316,507
Total Current Assets		258,455	113,969	372,424	332,032
Liabilities					
Creditors falling due within one year	18,20	(27,795)	(108,969)	(136,764)	(116,211)
Net current assets		230,660	5,000	235,660	215,822
Total assets less current liabilities		280,800	5,000	285,800	224,016
Net Assets		280,800	5,000	285,800	224,016
The funds of the charity:	21,22				
Restricted funds		-	5,000	5,000	1,539
Unrestricted funds					
Designated funds		44,000	-	44,000	57,000
General funds		236,800	-	236,800	165,477
Total Charity Funds		280,800	5,000	285,800	224,016



Directors' Responsibilities:

For the year ending 31st March 2022, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibility for ensuring that the Company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts for far as applicable to the Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 8/12/22 and signed on their behalf by:

Peter Davies

Peter Davies (Chairman)

Joe Lane

Joe Lane (Vice Chair)



Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (effective January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006. BOSP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the Company's ability to continue operating for the next 12 months and on that basis the Charity is a going concern.

c) Income

Income is recognised when the Charity has entitlement to funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either; the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 18).

Income received in advance of provision of service is deferred until the criteria for income recognition are met (see note 19).

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with SORP (FRS 102) volunteer time is not recognised. (See the trustees' annual report for more information about their contribution).

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to



obtain the services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of Charity. Designated funds are unrestricted funds of the Charity, which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations, which the donor has specified are to be solely used for particular areas of BOSP's work or for specific projects being undertaken by BOSP.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds includes all expenditure incurred by the Charity in raising funds for its charitable purposes and includes costs of fundraising events and non-charitable trading, including support costs and costs relating to the governance of the charity apportioned to costs of raising funds.
- Expenditure on charitable activities includes costs incurred in service provision and other activities undertaken to further the purposes of the Charity, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, HR, payroll and governance costs which support BOSP's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their useful economic lives on a straight-line basis as follows:

Asset category	Annual rate
Land and buildings	10%
Sensory toys and play equipment	33.33%
IT hardware and equipment	33.33%
Vehicles	20%

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.



k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and in hand balances were as follows: unrestricted funds £245,139 (2021: £231,545), restricted income funds £115,271 (2021: £85,162).

m) Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Pensions

BOSP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity. Contributions payable for the year are charged in the Statement of Financial Activities.

2 Legal status

BOSP is a Company Limited by Guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

3 Income from donations and legacies

	2022	2021
General donations	33,630	45,462
Coronavirus Job Retention Scheme	-	32,449
Grants	52,994	17,759
Gift aid	398	1,198
Gifts in kind	2,894	6,926
Total donations and legacies	89,916	103,794

Income from donations, grants and legacies was £89,916 (2021: £103,794) of which £36,922 was unrestricted (2021: £86,305) and £52,994 was restricted (2021: £17,759). The value of goods donated to the Charity is estimated at £2,894 (2021: £6,926). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within expenditure. BOSP benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

	2022	2021
Session contributions	75,197	34,337
Essentials for families (COVID)	-	330
Grants and contracts	281,706	253,303
Total income from charitable activities	356,903	287,970



5 Income from other trading activities

	2022	2021
Fundraising events	11,128	656
Raffle and tombola	3,678	745
BOSP stars and Christmas cards	463	81
Staff t-shirts and DBS checks	877	598
Sponsorship	500	-
Total income from other trading activities	16,646	2,080

6 Investment income

Investment income of **£43** (2021: £102) arises from money held in interest bearing deposit accounts.

7 Other income

Other income of **£143** (2021: £0) arises from gains on disposal of our old minibuss.

8 Resources expended

	Direct costs	Allocated costs	2022	2021
<i>Costs of raising funds:</i>				
Generating donations & voluntary income	34,197	13,390	47,587	41,936
Costs of goods sold	688	-	688	359
Fundraising events	7,827	-	7,827	11
<i>Expenditure on charitable activities:</i>				
Services for children and young people	260,935	84,829	345,764	264,396
Family support service	-	-	-	24,782
Total expenditure	303,647	98,219	401,866	331,484

Total expenditure for the year was £401,866 (2021: £331,484) of which £329,269 was restricted (2021: £269,923).

9 Support costs allocated

BOSP identifies the cost of its support functions. It then identifies those costs that relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken, and costs of raising funds in the year (see note 7).

	Support	Governance	2022	2021
General office	29,291	-	29,291	30,709
Information technology	4,127	-	4,127	4,217
Independent examination	-	700	700	700
Legal and other professional fees	-	83	83	939
Salaries, wages and related costs	63,893	-	63,893	59,129
Trustee and other business meetings	-	125	125	-
	97,311	908	98,219	95,694



10 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2022	2021
Salaries and wages	292,501	253,807
Social security costs	14,689	11,079
Pension costs	3,946	3,055
	311,136	267,941

The key management personnel comprise the trustees, Chief Executive Officer, Senior Charity Administrator, Financial Controller and Services Manager. The total employee benefits of the key management personnel were £105,025 (2021: £102,055).

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Charity trustees were not paid and did not receive any other benefits in the year (2021: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2021: nil).

11 Staff numbers

	<u>Headcount</u>		<u>FTE</u>	
	2022	2021	2022	2021
Admin and support	2	2	2	2
Fundraising	2	2	1	1
Charitable activities	51	53	9	7
	55	57	12	10

12 Related party transactions

During the year ended 31st March 2022, there were no related party transactions (2021: nil).

13 Corporation taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
Cost:				
As at 1st April 2021	9,850	28,961	7,250	46,061
Additions in the year	12,177	804	37,214	50,195
Disposals in the year	-	-	(903)	(903)
As at 31st March 2022	22,027	29,765	43,561	95,353
Depreciation:				
As at 1st April 2021	9,850	21,670	6,347	37,867
Charge for the year	2,909	2,576	1,861	7,346
As at 31st March 2022	12,759	24,246	8,208	45,213



Net Book Value:

As at 1st April 2021

As at 31st March 2022

-	7,291	903	8,194
9,268	5,519	# 35,353	50,140

15 Stock

	31-Mar-22	31-Mar-21
Christmas cards	226	151
Travelling stars and trees	1	3
T-shirts and fleeces	662	348
	889	502

16 Debtors

	31-Mar-22	31-Mar-21
Trade debtors	2,793	2,413
Prepayments & accrued income	8,332	12,610
	11,125	15,023

17 Cash at bank and in hand

	31-Mar-22	31-Mar-21
Current account	37,249	20,816
Reserve account	237,098	294,966
CAF deposit account	85,011	-
Soldo prepaid account	465	-
Cash in hand	458	289
Undeposited funds	130	436
	360,411	316,507

18 Creditors: amounts falling due within one year

	31-Mar-22	31-Mar-21
Sundry creditors	4,396	8,262
Taxation and social security costs	5,155	9,120
Accrued expenses	4,529	2,068
Short-term compensated absences (holiday pay)	4,336	6,475
Deferred income	117,503	89,608
Pension costs	783	677
	136,764	116,211

19 Contingent assets

As at 31 March 2022, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.



20 Deferred income

Deferred income comprises session contributions and funding received for service provision and develop

	31-Mar-22	31-Mar-21
Balance as at 1st April	89,608	46,370
Amount deferred in the year	396,667	296,958
Amount released in the year	(368,772)	(253,719)
Balance as at 31st March	117,503	89,608

21 Analysis of charitable funds

Movement in unrestricted funds

	Funds 01-Apr-21	Incoming resources	Resources expended	Transfers	Funds 31-Mar-22
General funds	165,477	128,951	(72,597)	14,970	236,800
Designated Funds:					
- Premises	25,000			-	25,000
- Minibus	25,000			(25,000)	-
- IT	3,000			1,000	4,000
- Sensory Room	4,000			(4,000)	-
- Service Delivery				15,000	15,000
Total	222,477	128,951	(72,597)	1,970	280,800

Movement in restricted funds

	Funds 01-Apr-21	Incoming resources	Resources expended	Transfers	Funds 31-Mar-22
Services for children & young people	500	255,139	(248,669)	(1,970)	5,000
Family support & liaison service	-	26,567	(26,567)	-	-
Equipment and toys	1,039	11,380	(12,419)	-	-
Organisation Development	-	15,899	(15,899)	-	-
Minibus	-	25,715	(25,715)	-	-
Total	1,539	334,700	(329,269)	(1,970)	5,000

22 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total funds 31-Mar-22	Total funds 31-Mar-21
Tangible fixed assets	50,140	-	-	50,140	8,194
Cash at bank and in hand	202,442	44,000	113,969	360,411	316,507
Other net current assets/(liabilities)	(15,782)	-	(108,969)	(124,751)	(100,686)
Creditors of more than one year	-	-	-	-	-
Total	236,800	44,000	5,000	285,800	224,016

To provide for future developments, the trustees have designated unrestricted funds of £44,000 towards the costs of new premises, IT and essential service development. (2021: £57,000)



Independent Examiners Report

I report on the accounts of BOSP Brighter Opportunities for Special People for the year ended 31 March 2022 which are set out on pages 20 to 29.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considerations 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.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention 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 the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex

Date 14th December 2022