

Israeli Dance Institute
Report and Financial Statements
Year Ended 31 December 2023

Registered Charity No: 279801

Israeli Dance Institute
Report and Financial Statements for the
Year Ended 31 December 2023

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**Israeli Dance Institute
Legal and Administrative Information
For the year ended 31 December 2023**

Charity name: Israeli Dance Institute

Registered Charity No: 279801

Nature of governing document: Deed of Trust establishing unincorporated charitable trust.

Trustees: Adrian Andrusier (Vice Chair)
Danielle Cohen (Secretary)
Brian Plen (Treasurer)
Maurice Stone (Chair)

Principal office and Charity address: Suite 138
116 Ballards Lane
London
N3 2DN

Independent Examiner: David Pollock ACMA
Pollock Accounting
3-4 Sentinel Square
London, NW4 2EL

Bankers: National Westminster Bank plc
786 High Road
London N12 9NZ

Solicitors: Mishcon De Reya
Africa House
70 Kingsway
London WC2B 6AH

Israeli Dance Institute
Report of the Trustees including the Strategic Report
For the year ended 31 December 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

MISSION STATEMENT

IDI's vision and mission fall within two categories:

General Community: To promote Israeli dance and song to the widest possible number of people in order to foster good community relations, community cohesion and understanding through cultural interchange; and to promote mental and physical well-being.

Jewish Community: To promote Jewish identity through identification with the Hebrew language and connection with Israeli culture.

Thus, the work of the charity covers not only education and the promotion of religion, but also seeks to benefit the general public.

HIGHLIGHTS OF OUR YEAR

During the calendar year 2023, the Institute continued to be impacted by the aftermath of the Covid-19 pandemic. Dance activities in primary schools have been slow to re-start especially given the shortage of teaching time and the necessity for curriculum catch-up. We are working to redress this problem by providing some free tuition for school staff. We held an in-person INSET for primary schools in November. In person adult classes have now returned to normal. Our summer course in August 2023 was still impacted by the war in Ukraine which meant that much of our work with teachers in Ukraine, Russia and Belarus has been destroyed along with the physical structure in Ukraine. We were able to obtain visitor visas for three Ukrainian dance teachers who are serving their communities through respite camps in neighbouring countries, and we also brought trainees from Georgia, Turkey, Bulgaria, Estonia, Lithuania, Czech Republic, Spain, Cuba, Argentina, and Brazil. At the end of the year, we provided in-person classes at the Limmud Festival.

We have continued to service our network of dance teachers throughout the world with zoom links and downloadable material. Our website had more than 4,000 visitors in 2023.

VOLUNTEERS AND STAFF

The activities of the Institute are supported by a number of volunteers and the Trustees thank them for their contributions to the ongoing development of the Charity. The Trustees also wish to record their appreciation to the professional staff, without whose dedication and commitment, the results of the programme would not have been achieved.

PRINCIPAL OBJECTIVES AND ACTIVITIES OF THE ISRAELI DANCE INSTITUTE

The objectives of the Israeli Dance Institute (IDI) are to further its charitable purposes for the public benefit. These are set out in its constitution as being:

- (a) to advance the education of the public in Israeli and Jewish folk dances and songs by means of teaching, demonstrations and other suitable methods; and
- (b) to provide and encourage research into - and study of- the origins, development and practice of Israeli & Jewish folk dances and to publish all useful results of such research.

IDI's principal activities are focused in four areas:

Research & Production of materials

IDI produces dance materials related to Jewish Festivals and educational topics. Our materials for Jewish Festival dances for children, and programmes for youth and adults are available on-line free of charge to those who register. Links to dances taught each week are available to watch via our website.

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Teacher training

IDI conducts training seminars in the UK and in Central & Eastern Europe for teachers and youth leaders, covering both teaching methodology and the use of materials.

Classes for adults, youth and children

The Institute both runs classes for children, youth and adults in the London area, and encourages others to do so by disseminating materials. It provides advice for community centres and teachers seeking to establish classes.

Performances

IDI sponsors performing troupes which perform at many inter-faith and multi-cultural events as well as at functions for the Jewish community. They introduce many thousands of people each year to the vibrant nature of Israeli and Jewish dance.

STRATEGIC REPORT

The charity has a three-year rolling strategic plan covering different areas of its work, under regular review by the Trustees. Our main objectives are to increase the numbers involved with Israeli dance in the UK and overseas, especially the former Soviet Union and Eastern Europe.

The Charity continues to look at new ways to promote its programmes through teacher and youth training schemes, and courses for newcomers to Israel dance. Through the appointment in 2008 of a Dance Development Manager from Argentina and his successors, we expanded the numbers involved in classes and contributed to the development of our Children's Project expanding it to more schools in London and the Regions. We have started to see the development of a new generation of young people interested in Israeli dance in the UK, as well as an increasing acceptance by primary schools of Israeli dance as a core curriculum activity.

In 2024, following from our work through video and zoom classes, we intend to continue focusing on involvement in inter-faith initiatives. We will continue promoting our youth dance programmes featuring "Dance Tours of Israel". These incorporate both virtual tours of venues in the Holy Land and appropriate dances which can be learned at home. The programme for Old Jerusalem features Muslim, Christian, and Jewish Holy places. Our tour of North Israel includes a special segment about the Ethiopian Jewish Community and its dances. Following its success in 2023, we will continue the focus on teaching methods for children and youth at our next Machol Europa summer course in 2024.

ACHIEVEMENTS & PERFORMANCE

Comparative numbers in the financial statements should be considered with caution because of the lingering influence of the pandemic. Income for the year increased from £101,000 to £122,000 with donations and grants increasing from £73,300 to £85,100.

The Trustees aim to build some strategic reserves going forward, especially to underwrite our support for schools.

We have continued to carefully control our costs. As mentioned in last year's report, we now work exclusively from home and on-line. We have rebalanced some of our activities but need to make increased future investment in programmes for children and youth and teacher training.

There is still a continuing need for us to improve our message for potential donors as well as improve information and resources for beneficiaries. We have been encouraged by messages of support from existing donors.

Israeli Dance Institute
Report of the Trustees including the Strategic Report
For the year ended 31 December 2023 (continued)

The Charity continues to invest in training teachers both in the UK and for overseas communities. We have maintained our policy of bringing participants to our summer training course, Machol Europa, from communities in distress. The Institute continues to work with Jewish communities overseas, which are interested in using our programmes, either because they have been cut off from the mainstream of Jewish educational activities or have suffered trauma because of terrorist attacks. The Trustees are confident that they will find sufficient funding for this core activity which impacts on more than 14,000 Jewish children in Eastern Europe and South America.

Involvement and support for ongoing Institute UK programmes has continued in person and on-line during the year.

The need to maintain unrestricted reserves continues to be a priority, especially since the impact of the pandemic on future donations from an economy which has shrunk may place limitations on our activities. Fortunately, we are carrying forward an unrestricted surplus of almost £9,500 in 2023.

The amount of performing fees and subscriptions does not represent the true level of activity. Our performing troupes are increasingly in demand and sometimes appear at events, especially of an inter-faith and multi-cultural nature, without receiving a fee.

There is still a need for donations to contribute to the Institute's ongoing investment in new dance programmes especially for children and youth. As a matter of policy, we have decided to provide almost all materials free of charge to make them accessible to the maximum number of people. This became even more important during the pandemic because of the need to improve the mental well-being of young people who have been stuck at home and thus undertaking less exercise than normal.

STRUCTURE, GOVERNANCE & MANAGEMENT

CONSTITUTION

The Israeli Dance Institute (IDI) is a registered charity (no. 279801) and is governed by a written constitution. The Charity was registered on 30 April 1980, although it started operating in December 1979. With effect from 1 January 2024, it has become a charitable incorporated organization with its charity number changing to 1206015.

MEMBERSHIP

The constitution provides for an Executive Committee of four members and up to six additional members. Decisions must be agreed by a quorum of 5 members, two of whom must be on the Executive Committee. All positions are open to election at the AGM.

New Trustees are co-opted by existing Trustees to maintain or augment the range of skills and experience appropriate to the needs and activities of the Charity and are subsequently proposed for election at the AGM. There are currently four Trustees and four additional members.

On appointment, new Trustees are provided with appropriate Charity Commission guides, the constitution, and a copy of the strategic plan, the latest statutory accounts and an outline of their duties and responsibilities.

Israeli Dance Institute
Report of the Trustees including the Strategic Report (continued)
For the year ended 31 December 2023

The Trustees normally delegate responsibility for the day-to-day management of the charity to the Administrator and Dance Development Officer. The Trustees continue to attempt to ensure maximum efficiency in the use of staff resources and strengthen the delivery of the charity's programmes.

TRUSTEES

The Trustees who served at the beginning and end of the year are shown under Legal and Administrative information on page 1 of the financial statements.

RISK MANAGEMENT

The Trustees have undertaken procedures in order to implement FRS 102 as it is acknowledged best practice for charities and are satisfied that all the major risks to which the charity is exposed are being reviewed on a regular basis. They do not consider that there are any specific risks attached to the running of the Charity that call for specific action to be taken.

RESERVES

The Trustees are satisfied that the Charity is solvent in terms of cash flow. The intent was to achieve a minimum level of unrestricted reserves in the region of £3,000. This was achieved in 2021 and unrestricted reserves are some £9,450 as at December 2023. However, much of these funds are likely to be used up in 2024 given the economic crisis pending as we write this report. We will need to support schools and offer a larger sum in respect of scholarships in the summer of 2024 than we had initially predicted.

ACCOMMODATION

The Institute has a post office address in Finchley and its administrator is now working from home as a cost saving measure. This will continue in the future.

PUBLIC BENEFIT STATEMENT

The Trustees have complied with their duty in Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Israeli Dance Institute
Report of the Trustees including the Strategic Report
For the year ended 31 December 2023 (continued)

TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of Charities FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INDEPENDENT EXAMINER

A resolution re-appointing Pollock Accounting as Independent Examiners will be put to the Annual General Meeting.

Signed on behalf of the Trustees on 4 April 2024



Maurice Stone
Chairman

ISRAELI DANCE INSTITUTE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total funds 2022 £
INCOME AND EXPENDITURE				
INCOME:				
<i>Income from generated funds</i>				
<i>-Voluntary Income</i>				
Donations & grants	46,494	38,614	85,108	73,257
<i>-Activities for generating funds</i>				
Sale of materials	571	-	571	322
<i>-Investment Income</i>				
Bank interest received	300	-	300	80
<i>Income from charitable activities</i>				
Training Seminar Fees	18,548	-	18,548	17,415
Performance fees & subscriptions	2,845	-	2,845	2,020
Class & workshop contributions	14,309	-	14,309	7,732
Event contributions	455	-	455	321
Total income	83,522	38,614	122,136	101,147
EXPENDITURE ON:				
<i>Raising Funds</i>	2,098	-	2,098	946
<i>Direct Charitable expenditure</i>				
Training seminars	40,810	31,000	71,810	60,109
Materials development	115	911	1,026	7,650
Children's project	5,041	9,570	14,611	13,825
Youth project	1,897	-	1,897	1,058
Performing groups	12,504	626	13,130	12,573
Classes & workshops	17,723	-	17,723	14,305
Promotional activities	6,250	365	6,615	9,147
Total expenditure	86,438	42,472	128,910	119,613
Net income for the year / Net movement in Funds	(2,916)	(3,858)	(6,774)	(18,466)
Total Fund brought forward at 1 January 2023	12,371	6,289	18,660	37,126
Total Funds carried forward at 31 December 2023	9,455	2,431	11,886	18,660



There are no recognised gains and losses other than those passing through the statement of financial activities.

All incoming resources and resources expended derive from continuing activities.

**ISRAELI DANCE INSTITUTE
BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Computer equipment at cost		2,737	2,737
Add: additions		-	-
Less: Disposals		-	-
Less: depreciation		<u>(2,737)</u>	<u>(2,737)</u>
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Cash at Bank and in hand		15,774	23,268
Accounts receivable		40	256
Payments in advance		<u>3,998</u>	<u>4,798</u>
	5	<u>19,812</u>	<u>28,322</u>
CURRENT LIABILITIES			
Accounts payable		1,485	3,989
Income in advance		<u>6,441</u>	<u>5,673</u>
	6	<u>7,926</u>	<u>9,662</u>
<u>NET CURRENT ASSETS</u>		<u>11,886</u>	<u>18,660</u>
NET ASSETS	7,8	<u>11,886</u>	<u>18,660</u>
FUNDS			
Unrestricted		9,455	12,371
Restricted		<u>2,431</u>	<u>6,289</u>
	7,8	<u>11,886</u>	<u>18,660</u>

The accounts were approved by the Trustees on 4 April 2024

M. Stone)	
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B. Plen)	
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**ISRAELI DANCE INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

a) Basis of preparation

The accounts have been prepared under the historical cost convention which is consistent with the prior year. The format of the financial statements has been presented to comply with the Charities Act 2011, FRS102 *The Financial Reporting Standard applicable in the UK and Ireland* and the Statement of Recommended Practice "Accounting and Reporting by Charities ("SORP 2019") and applicable regulations. The Charity is a Public Benefit Entity as defined by FRS 102.

b) Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact.

c) General Information

The Israeli Dance Institute (IDI) is a registered charity (no. 279801) and an unincorporated association. Its registered office address is Suite 138, 116 Ballards Lane, London N3 2DN.

d) Fund Accounting

Unrestricted funds are general funds available for use at the discretion of the Trustees in furtherance of the objects of the Charity.

Restricted funds are those subject to specific conditions imposed by donors or grant makers or by the purpose of the appeal. Where there is an ongoing appeal for certain projects, these may be shown as having a deficit of restricted funds.

f) Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Specific grants and seminar fees relating to future accounting periods are deferred and recognised in those accounting periods.

Income tax refunds are accounted for on an accruals basis.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

g) Expenditure

Expenditure is recognised as soon as the related liability is incurred and has been classified under headings that aggregate all costs relating to that category. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Employment benefits, including holiday pay, are recognised in the period in which they are earned. Termination benefits are recognised in the period in which the decision is made and communicated to the relevant employee(s).

Expenditure incurred in connection with the specific objects of the charity is included under the heading direct charitable expenditure together with an apportionment of the general overheads

ISRAELI DANCE INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

of the charity. The apportionment is based on actual time and costs charged by staff or service providers to various projects as well as to the management and administration of the charity.

Expenditure is allocated against restricted income on the basis of actual costs. Expenditure on fundraising and management and administration is allocated against restricted funds on a proportionate basis.

Support costs represent indirect costs relating to raising funds and the Charity's charitable activities. Support costs, including governance costs, are allocated to activities on bases that represent the Trustees' best estimate of actual use.

Governance costs comprise the costs of running the charity, including strategic planning for its future development, independent examiners' remuneration, certain legal costs and all costs of complying with constitutional and statutory requirements, such as costs of Board meetings and of preparing the statutory accounts. In accordance with the provisions of SORP 2022, governance costs are now included within charitable activity costs, along with support costs.

h) Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially recognised at cost. Items of furniture, apparatus and equipment, and desk or laptop computers, costing less than £1,000 are charged against income in the year of purchase. Assets with a cost of £1,000 or more are capitalised and stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as follows:

Furniture	over four years
Computer equipment	over three years

The carrying values of tangible fixed assets are reviewed for impairment in accordance with the requirements of FRS102.

(i) Financial Instruments

Basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable are accounted for on the following basis:

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at banks. Bank overdrafts, when applicable, are shown within current liabilities.

Debtors and creditors

Debtors and creditors are measured at the transaction price less any provision for impairment. Any losses arising from impairment are recognised as expenditure.

ISRAELI DANCE INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

2. TOTAL EXPENDITURE

Administrative programme support costs have been allocated to the projects carried out by the Institute on a proportionate basis, and are set out before allocation in the table below and Note 3:

	Staff costs & Other fees	Other costs	Total 2023	Total 2022
	£	£	£	£
Direct charitable expenditure	38,362	77,716	116,078	107,615
Fundraising	1,699	399	2,098	946
Programme support costs (Note3)	6,924	3,810	10,734	11,052
	<u>46,985</u>	<u>81,925</u>	<u>128,910</u>	<u>119,613</u>

Staff costs & other fees:	2023	2022
	£	£
Fees to teachers & outside consultants	17,832	13,455
Staff salaries	28,664	30,778
Pensions	489	554
Social security costs	-	-
	<u>46,985</u>	<u>44,787</u>

The average number of employees was 2 (2022 - 2). There were no employees whose annual emoluments were £60,000 or more.

3. PROGRAMME GOVERNANCE & SUPPORT COSTS

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total funds 2022
	£	£	£	£
Salaries & fees	6,924	-	6,924	6,265
Travel & subsistence	5	-	5	4
Postage, telephone & courier	301	-	301	357
Printing & Stationery	22	-	22	46
Bank & credit card charges	249	-	249	201
Software & computer maintenance	320	-	320	909
Office rent	918	-	918	1,189
Other office expenses	1,245	-	1,245	1,331
Depreciation	-	-	-	-
Independent Examiner's fees	750	-	750	750
	<u>10,734</u>	<u>-</u>	<u>10,734</u>	<u>11,052</u>

4. RELATED PARTY TRANSACTIONS

The Trustees did not receive any remuneration for services provided to the charity as Trustees. A Trustee provides free accountancy services to the charity, but no financial value has been attributed to this.

ISRAELI DANCE INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

5. DEBTORS

	2023 £	2022 £
Trade debtors	40	256
Grants receivable	-	-
Payments in Advance		
- Children & youth programmes	877	785
- Summer Training	1,444	1,452
- Sundry	1,677	2,411
	<u>4,038</u>	<u>4,904</u>

Trade debtors represent an HMRC Gift Aid claim and materials supplied to a primary school.

6. CREDITORS

	2023 £	2022 £
Trade creditors and accruals	1,485	3,575
Deferred income		
- Children & Youth programmes	5,403	385
- Summer Training	1,038	3,200
- Limmud	-	1,888
- Sundry	-	200
Other creditors	-	414
	<u>7,926</u>	<u>9,662</u>

All trade creditors relate to unrestricted funds.

7. RESERVES

	Children & Youth Project £	Limmud & Outreach Project £	Performers Classes Projects £	Summer Training Project £	Total Restricted £	Free Reserves £	Total Reserves £
Opening Balance	6,289	-	-	-	6,289	12,371	18,660
Incoming resources							
Donation income	5,111	1,878	625	31,000	38,614	46,494	85,108
Other income	2,794	-	2,845	18,590	24,229	12,799	37,028
Resources expended	(16,267)	(365)	(13,129)	(66,616)	(96,377)	(32,533)	(128,910)
Reserve transfer	2,991		9,659	17,026	29,676	(29,676)	-
Balance carried forward	<u>918</u>	<u>1,513</u>	<u>-</u>	<u>-</u>	<u>2,431</u>	<u>9,455</u>	<u>11,886</u>

ISRAELI DANCE INSTITUTE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

8. ANALYSIS OF NET LIABILITIES BETWEEN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fixed assets	-	-	-	-
Current assets	10,939	8,872	19,811	28,322
Current liabilities within one year	(1,484)	(6,441)	(7,925)	(9,662)
	<u>9,455</u>	<u>2,431</u>	<u>11,886</u>	<u>18,660</u>

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF THE ISRAELI DANCE INSTITUTE

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 12.

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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and;
3. 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.

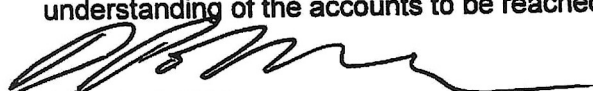
Independent examiner's statement

Your attention is to draw to the fact that the charity has prepared the accounts (financial statements) 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 in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2018.

In connection with my examination, apart from the matter referred above, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Pollock ACMA
Pollock Accounting
3-4 Sentinel Square
London, NW4 2EL

Dated: 4 April 2024