

# Lee Chapel Multi Academy Trust

Post-Audit Management Report  
Year Ended 31 August 2024

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# Post-Audit Management Report – Lee Chapel Multi Academy Trust

We have completed the audit of Lee Chapel Multi Academy Trust for the year ended 31 August 2024 and we expect to issue an unqualified audit opinion.

We have also completed the limited assurance regularity work for the Trust's year ended 31 August 2024 and we expect to issue an unmodified report.

This report covers the findings from our audit, the scope of which was communicated to you prior to commencing the work. It includes some recommendations for improving the accounting and internal control systems as well as highlighting some future developments that may be of interest to the board.

We hope that the recommendations are practical and are able to be implemented. We would be grateful if you could discuss the points as a board and will welcome a written response. Please extend our thanks to Ann Burrows and the finance teams at all the schools for all their help with the audit.

If you have any concerns or questions arising from this report, please contact James Saunders or Alfie King.

Yours faithfully,

Moore Kingston Smith LLP

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## 1. Audit approach - risks

As outlined in our audit scoping report, our audit approach is based on an assessment of the audit risk relevant to the individual financial statement areas. Areas of risk are categorised according to their susceptibility to material misstatement, whether through complexity of transactions or accounting treatment. For each area we calculated a level of testing and review sufficient to give comfort that the financial statements are free from material misstatement.

The following table lists any risks identified at the planning stage and during the course of the audit, our approach to mitigate the risk and our conclusions from completing this work.

Risk	Audit Approach	Results
<b>Revenue recognition</b> There is a risk that income has not been recognised in the correct period or correctly accounted for.	We have: <ul style="list-style-type: none"><li>• documented relevant controls and processes;</li><li>• performed proof in total testing on annual government grant income;</li><li>• sampled test sources of income outside of the annual government grant testing above to audit income recognition in the correct period;</li><li>• performed cut off testing including review of post year end transactions, and analytical review procedures.</li></ul>	From the samples selected for testing we have not identified any instances of income being incorrectly recognised.

## 1. Audit approach - risks (continued)

Risk	Audit Approach	Results
<p><b>Management override</b> Management has the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>• reviewed ledgers for unusual or irregular transactions and balances with the assistance of data analytics tools;</li> <li>• sampled test journal entries and miscellaneous payments to appropriate documentation and authorisation;</li> <li>• carried out a review and evaluation of controls over BACs payments, supplier set up/amendments and approval, and processing of payments.</li> </ul>	<p>From the testing completed, no instances of management override have been noted.</p>
<p><b>Fund allocation</b> Income and expenditure allocation should be accurate, and any transfer of funds should have the appropriate authority.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>• tested a sample of income and expenditure transactions to examine the allocation and completeness of restricted funds;</li> <li>• examined the processes and procedures in place to check that any restricted items are identified and processed accordingly.</li> </ul>	<p>No material misallocations were identified from our testing conducted.</p>
<p><b>Capital expenditure and cut-off</b> There has been significant building work undertaken during the year and there is a risk that new assets could be incorrectly valued or the amounts capitalised have been incorrectly classified.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>• agreed capital expenditure to supporting documentation;</li> <li>• reviewed additions to ensure the assets are disclosed within the correct asset categories.</li> </ul>	<p>No material valuation or cut-off issues have been noted from our testing performed on fixed assets.</p>

## 1. Audit approach - risks (continued)

Risk	Audit Approach	Results
<p><b>Chapel Hill Valuation</b> The Academy were gifted the building in which Chapel Hill School will occupy 29-Aug. There is a risk the building is incorrectly valued in the accounts, and the figures relating to the school are included in the incorrect period.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>obtained documentation relating to the acquisition of the building and confirm the valuation is accurate;</li> <li>reviewed the accounts to ensure figures relating to Chapel Hill are included in the correct year and the cut off is correct.</li> </ul>	<p>No material valuation or cut-off issues have been noted from our testing performed.</p>
<p><b>Staff costs</b> Staff costs are the most significant cost - there is a risk that this could be misstated if there are issues in the system particularly around the processing of joiners, leavers and changes in pay including overtime.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>agreed wages costs to payroll reports;</li> <li>tested a sample of joiners and leavers for appropriate cut off treatment;</li> <li>analytically reviewed the payroll figures;</li> <li>tested a sample of employees' payroll records;</li> <li>reviewed the latest position in respect of the employment tribunal for any impact on the accounts.</li> </ul>	<p>No material differences were identified from our testing conducted.</p>

## 1. Audit approach - risks (continued)

Risk	Audit Approach	Results
<p><b>LGPS Pension Scheme</b></p> <p>As a member of the local government pension scheme, the academy is required to account for the defined benefit asset/liability in line with accounting convention. There is a risk of misstatement arising from the omission of staff members on transfer from different local authorities.</p> <p>There is potential impact in particular from the 2019 triennial LGPS valuation and recent judgements on McCloud and GMP cases which may have an impact on FRS 102 valuations.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>• obtained third party actuarial reports and review the assumptions made;</li> <li>• checked contributions to underlying payroll records;</li> <li>• discussed with management the assumptions and results.</li> </ul>	<p>From our testing conducted the defined benefit liability is materially correct in the financial statements.</p>

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## 2. Significant findings from the audit

We are required under International Standards on Auditing to request you to correct all misstatements identified during our audit, with the exception of those that are clearly trivial.

### **Corrected misstatements and reclassifications**

Included in this report on page 13-15 are the corrected misstatements identified during the course of our audit work which have been discussed and agreed with you. There were no uncorrected misstatements other than those that might be considered to be trivial.

### **Observations concerning the operation of the accounting and control systems**

We detail in the next section other matters concerning the operation of the accounting and control systems that we consider should be brought to your attention, which were identified during the course of our audit and limited assurance regularity work. Each of these observations has been given a risk rating around the potential impact of the issue identified and includes management responses.

Due to the nature of an audit and limited assurance assignment, we may not have identified all weaknesses within the accounting and internal control systems which may exist and the contents of this section of our letter and any items disclosed in this report should not therefore be taken as a comprehensive list of such weaknesses.

### **Management Representation Letter**

A draft of our proposed management representation letter has been sent to you under separate cover. All of the matters included in this letter on which we seek the Governors' formal confirmation are in respect of routine matters, except for the following:-

- Point 14 which relates to the valuation of the pension scheme.

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## 3. Regularity Conclusion

In addition to our audit opinion we are also required to perform a limited assurance engagement, reporting to both you and to the Education and Skills Funding Agency (ESFA).

A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive opinion.

Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the academy trust's income and expenditure. The work undertaken is detailed in our Independent Reporting Accountant's Assurance Report on Regularity.

### Areas under review

Our regularity opinion was formed from conclusions formed under the following headings:

- Delegated authorities – consideration and review of any transactions requiring prior and written approval from the Secretary of State and disclosure in the financial statements.
- Transactions with connected parties – consideration and review of connected party transactions, ensuring they took place at no more than “cost”.
- Governance – review of budgeting procedures and consideration of instances of irregular activities.

- Internal control – review of authorisation procedures; tendering procedures; legitimacy of expense claims; compliance with grant terms.
- Procurement – identify policies, review their effectiveness and test their operation.
- Income – consider if specialist grants have been spent as the purposes intended.

### Findings relating to regularity

We detail in Section 4 those matters concerning the operation of the accounting and control systems that we consider should be brought to your attention, which were identified during the course of our audit and limited assurance regularity work. Each of these observations has been given a risk rating around the potential impact of the issue identified.

There were no issues noted relating to regularity.

### Management Representation Letter

A draft of our proposed management representation letter in respect of the regularity engagement has been sent to you under separate cover. All of the matters included in this letter on which we seek the Trustees' formal confirmation are in respect of routine matters.

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## 4. Operation of the accounting and internal control system

We are required to report to you in writing significant deficiencies in the internal control environment that we have identified during the course of our audit. These matters are limited to those which we have concluded are of sufficient importance to be reported to you. Our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist. As part of our work, we considered internal controls relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

We have categorised the internal deficiencies noted via a colour-scale rating system, the key to which is as follows:



### **HIGH**

Issues where there is a risk of significant financial impact on the business that must be addressed immediately.



### **MEDIUM**




Issues where there is a risk of moderate financial impact on the business, such as a control failure or the absence of a control in an area of moderate risk. These should be addressed soon.




### **LOW**

Issues that relate to minor control deficiencies or enhancements in control efficiency. These should be addressed within an agreed timescale.

## 4. Operation of the accounting and internal control system (continued)

Current year observation	Risk	Auditor Recommendation	Management Response
<b><u>Ryedene Primary School</u></b>			
<p><b><u>Error in bank reconciliation</u></b> A review of the year-end bank reconciliation indicated that two erroneous reconciling items were not identified and cleared due to an oversight.</p>		Whilst these items were trivial, we would recommend that bank reconciliations are performed and reviewed on a monthly basis and all reconciling items followed-up for explanation to ensure that any erroneous transactions are identified on a timely basis.	Noted and schools advised to check all outstanding entries are still relevant.
<b><u>All Schools</u></b>			
<p><b><u>Fixed Assets Disposals</u></b> The fixed assets register contains several fully written-down assets acquired over 10 years ago. There are indications that many of these items may have been disposed/scrapped in prior periods.</p>		Whilst the inclusion of these items has no effect on the net carrying value of the assets disclosed within the financial statements, we recommend an exercise to review and confirm the fixed assets held is undertaken and updates are made to the fixed asset register accordingly.	All schools to review their fixed assets in detail; some assets have been disposed over the years albeit a small number.
<p><b><u>Duplicate Joiners and Leavers</u></b> We note there are duplicate names included in the joiners and leavers list provided, resulting in individuals being included more than once.</p> <p>When a new contract is issued the individual is included as a leaver and a new starter. This is also the case for when an individual has multiple roles.</p>		We recommend a review of the starters and leavers list is performed to ensure individuals are only included once as well as ensuring the system is only recording when individuals' are actual joiners and leavers.	Noted to review by schools before submitting. However, some may be on both as may have started and left in the same year.

## 4. Operation of the accounting and internal control system (continued)

Current year observation	Risk	Auditor Recommendation	Management Response
<p><b><u>Lack of Documentation for Leavers</u></b> We note a casual worker ended their employment, however no formal documentation was created or kept in relation to this.</p>		<p>We recommend you ensure when notified of an employee leaving, a written letter is given stating the date of leaving and the reason why.</p>	<p>All non casual employees provide letters or emails which are acknowledged by schools. Casual employees do not provide formal notification as used on an occasional basis however, schools to issue a formal letter to confirm that the contract is no longer in place.</p>

## 5. Corrected material misstatements and reclassifications

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b>Draft surplus</b>					3,569,050
<b><u>NPS</u></b>					
Trade creditors	9,575				
Accruals and deferred income		9,575			
<i>Being the reallocation of negative trade creditor balances.</i>					-
<b><u>CHPS</u></b>					
Depreciation charge expense				52,194	
Fixtures & Fittings depreciation charge	38,225				
IT Equipment depreciation charge	13,969				
<i>Being the removal of the Chapel Hill depreciation.</i>					52,194

## 5. Corrected material misstatements and reclassifications

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
<b><u>CHPS</u></b>					
Leasehold property cost of additions	13,293,000				
Capital grants donated fixed assets				13,293,000	
<i>Being the recognition of the Chapel Hill building gifted.</i>					13,293,000
<b><u>Trust</u></b>					
Staff pension costs				498,000	
Gains on defined benefit pension schemes			498,000		
<i>Being the recognition of the costs in relation to the pension report.</i>					-

## 5. Corrected material misstatements and reclassifications

Description	Balance sheet		SoFA		Effect on Net Surplus
	Dr	Cr	Dr	Cr	(Dr)/Cr
Depreciation charge - GPS			168,869		
Depreciation charge - LCPS			375,805		
Depreciation charge - CHPS			52,194		
Depreciation charge - NPS			369,432		
Depreciation charge - RPS			133,869		
Depreciation charge - PPS			167,059		
Fixed asset depreciation		1,267,228			
<i>Being the depreciation charge on fixed assets.</i>					(1,267,228)
<b>Final surplus</b>					<b>15,647,016</b>

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## 6. Other matters

### Engagement & Independence

Our engagement objective was the audit of Lee Chapel Multi Academy Trust, and a limited assurance report as Reporting Accountants in accordance with the regularity requirements of the ESFA.

We have implemented policies and procedures to meet the requirements of the Financial Reporting Council's (FRC) Ethical Standards. To this end we considered our independence and objectivity in respect of the audit for the period under review before commencing planning our audit and communicated with you on these matters in our audit scoping report dated 27 September 2024.

No other matters have come to our attention during the audit which we are required to communicate to you and the safeguards adopted were as described in our audit scoping report.

### Qualitative aspects of accounting practices, accounting policies and financial reporting

Based on our audit work performed, we believe that the Strategic Report, Trustees' Report and financial statements for the period under review comply with United Kingdom Accounting Standards and the Companies Act 2006, Charities SORP and Academies Accounts Direction 2023 to 2024.

During the course of our audit of the financial statements for the period under review, we did not identify any inappropriate accounting policies or practices.

### Matters specifically required by other Auditing Standards to be communicated to those charged with governance

Other than as already explained in our Engagement Letter, Audit Scoping Report and this Post-Audit Management Report, there are no other specific matters to communicate as a result of our audit of the financial statements under review.

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## 7. Sector updates

### Themes arising from ESFA assurance work

#### Financial statements

The main reasons for qualified 2022 financial statements were LGPS valuations and the accounting treatment for land and buildings

There was a 0.4% increase in 'emphasis of matter' or 'material uncertainty' opinions due to going concern or financial health concerns.

The main issues for regularity modifications in 2022 were internal financial reporting and trusts not adhering to the pre-approval requirement for related party transactions with a monetary value of £20,000 or more.

#### Financial management and governance reviews

The ESFA's assurance findings indicated that most trusts reviewed were making good progress towards compliance with the ATH. The areas where further development is required include:

- Establishing an audit and risk committee to agree a programme of internal scrutiny
- Monitoring the budget including the production of management accounts containing all required elements which are shared with all trustees six times a year and support appropriate board action to review and maintain financial viability.
- Trusts maintaining and publishing governance arrangements, and the register of business and pecuniary interest of its' trustees and governing structure on their website
- Oversight of risk and regular review of the risk register

#### Schools Resource Management Self-Assessment Checklist (SRMSAC)

Generally the ESFA found that the SRMSAC was completed accurately except for the following two areas where their assessment differed from the trusts' assessment:

- Trusts publishing governance arrangements on its website
- Internal scrutiny requirements being adhered to

The main areas where trusts did not self-assess themselves as compliant were:

- Trusts being able to evidence that their 3 year financial forecast has been reviewed by the trustees before approval
- Trust balances are assessed at a reasonable level and having a clear plan for using the money held in balances at the end of each year
- Trustees being able to confirm there are no outstanding matters from audit reports.

#### Education recovery grant reviews

Reviews of a sample of academies in respect of the National Tutoring Programme grants had an error rate of 10.96% and further assurance work is anticipated in the forthcoming assurance year.

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## 7. Sector updates

### Cyber Crime

New figures from the Information Commissioner's Office (ICO) show 347 cyber incidents were reported in the education and childcare sector in 2023 – an increase of 55% on 2022.

Cyber security is increasingly important in the sector with recent high-level incidents which have again highlighted the need for schools to ensure that they are prepared in case they are impacted by a cyber incident.

In April 2023 the Department for Science, Innovation and Technology published research which reported that 24% of charities experienced a cyber-attach in the last 12 months.

The National Cyber Security Centre (NCSC) and the London Grid for Learning (LGfL)'s Schools Audit 2022 published this year was based on a survey of 805 schools in 2022. It found that:

- 73% of respondents had experienced fraudulent e-mails sent to staff, or staff directed to fraudulent websites
- 26% experienced people impersonating school e-mails
- Only 55% of respondents said yes to "Have any of your non-IT staff received cybersecurity training?"
- Only 46% of respondents were aware of the NCSC free cyber security training available for school staff

The DfE's Cyber security standards for schools and colleges was updated in May 2024. The format has changed to make them more accessible to staff without cyber expertise and these can be found:

<https://www.gov.uk/guidance/meeting-digital-and-technology-standards-in-schools-and-colleges>

This includes:

- Guidance on training and mitigations
- Strategic questions to engage with suppliers who are relied upon for protection and recovery from cyber attacks
- Self-assessment questions to assess cyber security practices in place.

Although the department updated its Risk Protection Arrangement (RPA) to include cyber cover from 1 September 2022, there are 4 conditions that need to be met to ensure schools within the RPA are covered by this. The school must:

1. Have offline backups
2. Make sure all employees or governors who have access to the school's information technology system undertake NCSC Cyber Security training
3. Register with Police CyberAlarm
4. Have a Cyber Response Plan in place

**It's vital that academy trusts review and assess their cyber security systems in place.**

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## 7. Sector updates

### Academy Trust Governance Guide

The DfE published the Academy Trust Governance Guide in March 2024 which was updated in October 2024. This non-statutory guidance on strategic leadership and the governance of academy trusts replaces the DfE Governance Handbook which was last revised in October 2020.

The guidance is more streamlined and focussed, to be a more practical aid for boards to review their standard practices and their impact.

It also includes information on the key policies and documents academy trusts must have.

### Academy Trust Websites

The DfE publishes guidance on what academy trusts must or should publish on their websites, where should identifies minimum good practice trusts should apply. This is a useful tool which should be periodically reviewed. Changes this year include:

- Updates to the “Governance information” section including the new guidance regarding board diversity data
- New section on “Pay gap reporting”
- Updates to the “Test, exam and assessment results” section
- New information about publishing a music development plan in the “Curriculum” section.

Full details are available at: <https://www.gov.uk/guidance/what-academies-free-schools-and-colleges-should-publish-online>

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## 7. Sector updates

### Useful Factsheets from the ESFA

The ESFA have continued adding to their list of helpful factsheets to support the academy sector in applying good practice in their financial management and assurance. These guides aim to provide suggestions about best practice, and whilst they do not replace or modify any requirements set out in the ESFA's [Academy Trust Handbook](#) (ATH) and the [Academies Accounts Direction](#) (AAD), these guides are recommended to be circulated to your academy trust's trustees, Chief Financial Officer, finance team and Accounting Officers to prompt useful dialogue around your academy's position.

The factsheets include useful discussions on the following topics:

#### **Streamlined Energy and Carbon Reporting (SECR) - updated**

- Information regarding new reporting requirements in this area for large companies using 40,000kWh per annum.

#### **Operating an academy trust as a going concern**

- Definitions and requirements
- Integrating short term and longer term financial planning and monitoring
- Challenging financial information provided by CFOs

#### **Academy trust deficit recovery**

- Actions for balancing the budget

#### **Academy trust risk management**

- What is risk management?
- Steps to developing a risk management process

- Common pitfalls

#### **Leasing guidance for academy trusts**

- Making the decision to lease and the leasing process
- What type of lease is right for our school?

#### **Academy trust management accounting**

- Regulatory obligations
- Steps to take when producing management accounts
- Format of monthly management accounts

#### **Internal scrutiny in academy trusts**

- Internal scrutiny options
- Reporting the findings

#### **Tendering 'jargon busting' guide**

- Guide to common words and phrases used during tenders

#### **LGPS**

- Overview and FAQs

#### **External audit**

- Procurement, preparation, and management reports

Factsheets can be found on

<https://www.gov.uk/government/publications/academy-trust-financial-management-good-practice-guides>

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## 7. Sector updates

### Useful links

There are a number of other links which the Governors and senior leadership might find useful and some of these are listed below:

Benchmarking tool

[Benchmark your school's financial data - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/benchmarking-your-schools-financial-data)

What academies must and should publish online

<https://www.gov.uk/guidance/what-academies-free-schools-and-colleges-should-publish-online>

Cyber crime and cyber security guide for education providers

<https://www.gov.uk/government/publications/indicators-of-potential-fraud-learning-institutions/guide-on-cyber-crime-and-cyber-security-for-education-providers>

Guide to reducing fraud

<https://www.gov.uk/guidance/academies-guide-to-reducing-any-risk-of-financial-irregularities>

Information, tools, training and guidance to help schools and multi-academy trusts with financial planning and resource management

<https://www.gov.uk/government/collections/schools-financial-health-and-efficiency>

Key questions to help schools manage their resources and money efficiently.

<https://www.gov.uk/guidance/schools-financial-efficiency-top-10-planning-checks-for-governors>

ESFA and the Institute of Schools Business Leadership (ISBL) library of policy documents, templates and other resources.

<https://www.isbl.org.uk/good-practice-library/>

Academy Trust Handbook ESFA summary of 'musts':

[ATH Schedule of musts 2024.xlsx \(live.com\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118888/ATH_Schedule_of_musts_2024.xlsx)

School Safeguarding Guidance

<https://www.gov.uk/government/publications/keeping-children-safe-in-education--2>

ESFA weekly updates

<https://www.gov.uk/government/collections/esfa-update>

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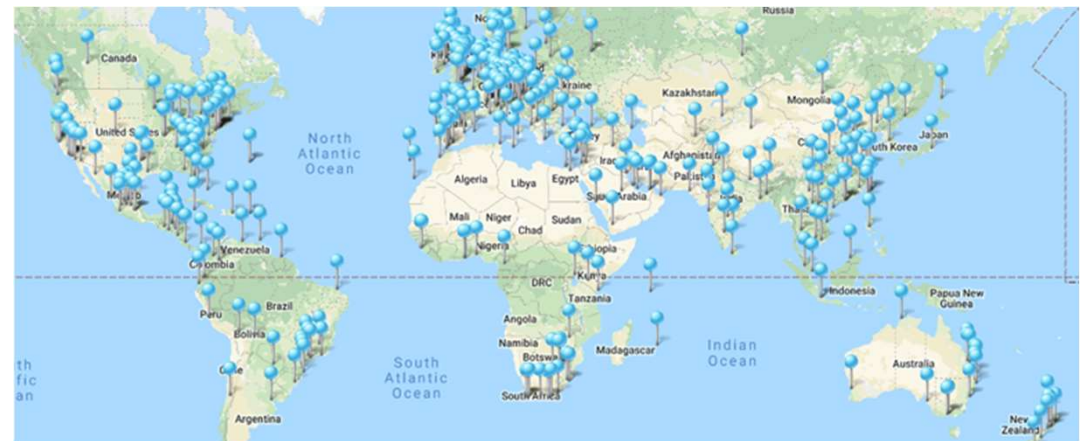


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## CONTACT US

### City

2<sup>nd</sup> Floor  
9 Appold Street  
London  
EC2A 2AP  
t: 020 4582 1000

### Heathrow

The Shipping Building  
The Old Vinyl Factory  
Blyth Road, Hayes  
Middlesex UB3 1HA  
t: 020 4582 1000

### St Albans

4 Victoria Square  
St Albans  
Hertfordshire  
AL1 3TF  
t: 020 4582 1000



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### Romford

Orbital House  
20 Eastern Road  
Romford, Essex  
RM1 3PJ  
t: 020 4582 1000

### Redhill

Betchworth House  
57-65 Station Road  
Redhill, Surrey  
RH1 1DL  
t: 020 4582 1000

### West End

Charlotte Building  
17 Gresse Street  
London  
W1T 1QL  
t: 020 4582 1000

