British Coffee Association
Unit 6, Ground Floor
Southill Barn, Southill Business Park
Cornbury Park
Charlbury
Oxfordshire
OX7 3EW

23 March 2023

Our Ref: PB/SB/BCA001

Dear Sirs

Report To Management

We have recently completed our independent review of the accounts of British Coffee Association for the year ended 31 December 2022, and the purpose of this letter is to set out any points which have arisen during our review. We have issued an unmodified Report on those financial statements.

Our review was conducted in accordance with the International Auditing Standards (UK and Ireland) issued by the Auditing Practices Board. It included such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we considered necessary. We also obtained an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the Association.

Our normal audit tests are designed to assist us in forming our opinion on the Financial Statements. They are not designed to identify all weaknesses in the Association's accounting and internal control systems. Our review of internal financial control systems was performed only to the extent required to express an opinion on the Association's financial statements, and our work on those systems will not necessarily identify all possible improvements which might be identified as a result of a more extensive special examination. The responsibility of safeguarding the assets of the Association, and for the prevention and detection of fraud, error and non-compliance with law or regulations, rests with you, as Board members.

During the course of our review for the year ended 31 December 2022 we did not discover any material weaknesses or irregularities. All routine and less significant matters, which do not have an effect on our opinion, but we feel should be brought to the Board members' attention are set out below.

We have complied with the Ethical Standards for Auditors and all threats to our independence, as identified to you, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.

This report has been prepared for the sole use of the Board of the British Coffee Association and must not be shown to third parties without our prior consent. No responsibilities are accepted by Bronsens towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of the Association's staff who assisted us in carrying out our work.

Yours faithfully

Bronsens

I acknowledge receipt of this Report on behalf of the Board of British Coffee Association.

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Mrs T Brown, Secretariat
British Coffee Association

21/3/23
Date