


*A BSMART E-Fuel device mounted on a truck chassis, from the commissioning film Grand Bay Media made for BSMART. A commissioning day happens once. So does the chance to film it.*

# When assurance arrives in 2028, have the proof already filmed, dated and filed.

Your first mandatory IFRS S1 and S2 period begins on 1 January 2027. Limited assurance follows in 2028. Much of the evidence for what you disclose can only be captured while it is happening.

When limited assurance begins, someone will point to a line in your report and ask for the evidence behind it. Some of that evidence is paperwork. Much of it is not. It is the site as it stood, the new equipment on the day it was commissioned, the community programme with people actually in the room. Once that moment has passed, it cannot be filmed again.

### What makes a film record hold up under assurance

- Filmed on your working sites, under your safety permits.
- Everyone on camera signs a Data Protection Act release.
- Every clip keeps its recorded date and GPS location.
- A digital fingerprint on every file exposes any alteration.
- Untouched originals are stored apart from the edits.
- Each clip is filed against the disclosure line it supports, and delivered on request within an agreed time.

### What you receive

**The field record:** an archive of every site and programme your disclosure describes. **A board and AGM film** that explains the finished disclosure to people who are not specialists. **Your key figures**, drawn as charts and motion graphics. A single-period option suits budgets already set.

### What can only be filmed while it happens

Moments a 2027 disclosure may rest on, and how long the chance to film each one lasts.

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|---|---|
| Equipment commissioned | ONE DAY |
| A planting or restoration season | ONE SEASON |
| First harvest under a new practice | ONE HARVEST |
| A community programme in session | WHILE IT RUNS |
| A site before the works begin | UNTIL GROUND BREAKS |

Each can be described afterwards. None can be filmed afterwards. That is why the record is made during 2027, not reconstructed under assurance in 2028.

We quote only once we know how many sites need covering.

### What we will not do

We do not prepare, review or assure disclosures. Your adviser and your assurance provider decide what needs proving; we film it. We work alongside them, or on their referral.

## Tell us how many sites your disclosure covers.

In fifteen minutes we can tell you what a field record would take, and whether it fits the FY2027 budget you are setting now.

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