



The Parish of Winklebury and Worting Annual Report 2020-2021

PCC Report

Administrative information

Our Parish is known as "The Parish of Winklebury and Worting." There are two worship centres: St Thomas of Canterbury in Worting and The Church of the Good Shepherd in Winklebury. Correspondence should be addressed to The Parish Office, Church of the Good Shepherd, Winklebury Centre, Basingstoke, RG23 8BU.

Parochial Church Council (PCC)

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a charity registered with the Charity Commission, number 1127947. Membership of the PCC is constituted in accordance with the Church Representation Rules.

PCC members who have served during the period covered by this report are:

Rector	The Revd John Wigmore
Curate	The Revd Tim Dennis
Wardens	Mr Martin Potts Mr David Crick
Deanery Synod	Mr Paul Carson (2023) Mr Ben Inman (2023) Mr David Tulloch (2023)
Elected	Mrs Charlotte (Charlie) Barr (2023) Mrs Emma Brinton (2023) Mrs Jeanne Hiscock (2022) Mr Chris Lee (2022) Mrs Wendy Moore (2022) Mr Jordan Thomas (until 2021)

Bracketed years indicate the end of the elected term. In addition to this list we had three unfilled places this year.

Professional Services

Bankers	NatWest plc, 3 London Street, Basingstoke RG21 7NS
Solicitors	Lamb Brooks, 39 Winchester Street, Basingstoke RG21 7EQ

Committees

Standing Committee



This Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the Council, and consists of the Rector, the Churchwardens, the Treasurer, the Secretary and two other PCC members.

Buildings Committee

This Committee assists the Churchwardens in the care and maintenance of the buildings. It does this by making recommendations to the PCC and offering practical assistance to the Wardens. It consists of the Rector, the Churchwardens, one other PCC member and two co-opted church members with particular skills and expertise.

Objectives and activities

The PCC, with the incumbent, has the responsibility of promoting within the Parish 'the whole mission of the Church, pastoral, evangelistic, social and ecumenical.' The PCC is also responsible for the maintenance of the church buildings, a responsibility which (as noted above) is largely delegated to the Buildings Committee.

Safeguarding / Health and Safety

The PCC has adopted the House of Bishops' Safeguarding Policy and Wendy Moore is the Safeguarding Co-ordinator. Health and Safety is overseen by the Buildings Committee.

Review of the year

The average adult attendance on a 'normal' Sunday in 2020 was impossible to determine.

The pattern of services was very different during this year and consisted principally of a 10:30 service online via Zoom. This was supplemented by a 9:00am 1662 Communion service at St Thomas's when regulations permitted in-person gatherings. In addition, Morning Prayer was held online daily from early in the pandemic and has proved to be a source of encouragement to many who found themselves with little human interaction.

Most of our other regular meetings stopped, although we ran a number of series of Church Family Study Evenings online with a regular attendance of more than 30, and *Focus* (for 20s-30s) also continued online.

Our OFSTED-regulated preschool, *Little Lambs*, continued to operate from the Good Shepherd premises and remains a valuable link to the wider community, remaining open during lockdowns principally for the children of key workers.

Our Youth and Children's Minister, Jamie Johnston, has worked hard with families, children and young people, both online and in person. We also continued our holiday club for the over 60s, *All At Sea*, online in a simplified form days in the summer, pre-Christmas and pre-Easter.

We are represented on the Basingstoke Deanery Synod and we continue to play an active part in OneChurch Basingstoke represented on the Steering Group by Jeanne Hiscock and Jamie Johnston.

Financial review

A full report of our financial activities for the past year is contained in the Treasurer's Report which is attached hereto. The Parish Giving Scheme, which makes the whole process of giving very much more streamlined and considerably reduces the demands placed on our sidesmen and others, operates extremely well and nearly all our planned giving now comes through this route.

The PCC decided that, again, the prime support in 2020 for overseas mission should be given to Tearfund and we also continued to give financial support to the work of CPAS and a couple of other organizations.

Reserves policy

Our Reserves policy is to keep enough on short-term deposit to cover emergencies and to invest the remainder of our capital with the CCLA to generate income.

Approved by the PCC by email on 9 April 2021 and signed on their behalf by the Chairman.

Treasurer's Report

Summary

The Parish accounts show a deficit of £6,350 for 2020 before the revaluation of investments. This was primarily due to the reduction in letting income because CGS was unavailable for private hire for most of the year due to the restrictions imposed during Covid-19 restrictions.

Unrestricted Fund

The 'Unrestricted Fund' accounts for the day-to-day running of the Parish. Expenditure was significantly above the income received to the extent that prior year reserves for this 'Fund' were not sufficient to meet the shortfall. It has therefore been necessary to use £5,961 of dividend income to reduce the shortfall to £4,122. This has fully depleted the prior year reserves in this fund.

Whilst income was £3,702 lower compared to 2019, as previously mentioned, this was primarily due to the reduction in letting income.

In terms of 'Voluntary Income', although parishioner giving was £470 lower than the previous year, given the current circumstances this is understandable and we are grateful that so many in our Church family have continued to give on a regular basis through the Parish Giving Scheme, bank payments or the new online facility. We have also recovered Gift Aid from HMRC for the previous two fiscal years (2018/19 and 2019/20). The Parish Giving Scheme continues to provide the added benefit of income tax recovery from HMRC each month.

Parish expenditure (excluding Parish Events) is £3,487 lower compared to 2019 due to the reduced costs of running the two Church buildings (utilities, upkeep of services, the churchyard etc), reduced administration costs (stationery and meetings/conferences) and clergy expenses.

The PCC remains committed to support the Diocese as much as possible and we met our Common Mission Fund request for 2020. The Diocese is cognisant that many parishes have struggled financially in 2020 and 2021 and have actively reviewed and reduced their expenditure commitments for the coming year and therefore their requirements from each parish. We have committed to meet the 2021 target of £48,672, a decrease of £4,873 compared to our 2020 contribution.

Unfortunately, the income received in the 'Unrestricted Fund' is not enough to meet our staff costs, significant maintenance costs or our established charitable commitments. For these we continue to rely on our investment income.

Designated Fund

The 'Designated Fund', which is income received from our investments, generated £40,718. Whilst this income is usually sufficient to meet our staff costs, maintenance costs, youth ministry expenses and our annual charitable giving, as previously noted it was necessary, this year, to reallocate £5,961 to meet the day-to-day activities of the Parish. This reduced the income amount to £34,757 resulting in a shortfall of £2,228, despite reductions in expenditure, primarily in respect of repairs and maintenance costs to the church buildings.

Restricted Fund

There were no parish transactions pertaining to this fund during 2020.

Parish Investments (Endowment Fund)

The Parish continues to maintain two investment accounts held with CCLA Investment Limited. The value of the funds at the end of the year had increased by £90,939.

Charitable Giving

We commit to giving 5% of our regular parishioner giving and investment income to fund charitable work undertaken by Christian centred organisations. We continued to support Tearfund (meeting our final commitment to the Emmanuel Hospital Association Programme), the Church Pastoral Aid Society (CPAS), the Anglican Mission in England (AMiE), the Children's Society and the work of the Christian Institute.

The total contribution by the Parish in 2020 was £4,827. In addition, individual parishioners continue to give generously to Tearfund in support of their general work and to the Emmanuel Hospital Association Programme.

Chancel Ceiling Restoration Fund

The Fund currently stands at £10,368 from personal donations. This is approximately 47% of the £22,000 estimated cost excluding VAT. Whilst the PCC continues to investigate potential grant options there is no certainty that we will be able to secure

such funding. Although the PCC has committed to underwrite any shortfall in funding prior to the commencement of the refurbishment in March 2021, the continued generosity and support of our parishioners and visitors to St Thomas's will be critical to reduce the pressure on our finances.

Acknowledgements

Again, I express my appreciation to all who helped in the counting and banking of the weekly church collections in the early part of the year, to Jeanne Hiscock as countersignatory for payments made on behalf of the Parish, to Jane Lee for managing the Wedding finances, to the PCC for their support and oversight of the accounts, and to Lois Blissett who, as Gift Aid secretary, managed the Gift Aid returns, submitted tax returns to and dealt with HMRC to recover the income tax.

Finally, I wish to express my thanks to Mr Don Hilton (ACA) who again gave his time to complete the Independent Examination of the PCC accounts.

Paul Carson

Statement of Financial Activities for the year ending 31 December 2020

	Note	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Endowment Fund £	Total funds 2020 £	Total funds 2019 £
INCOMING RESOURCES							
Incoming from generated funds							
Voluntary Income	2a	51,962	0	492	0	52,454	52,572
Activity for generating funds	2b	3,412	0	0	0	3,412	12,498
Investment income	2c	5,961	0	34,137	0	40,098	39,244
Income from Church activities	2d	10,094	0	0	0	10,094	10,061
Incoming from charitable activities	2e	0	0	128	0	128	173
TOTAL INCOMING RESOURCES		71,429	0	34,757	0	106,186	114,548
RESOURCES EXPENDED							
Church activities	3a	75,551	0	32,030	0	107,581	118,966
Charitable activities	3b	0	0	4,955	0	4,955	4,836
TOTAL RESOURCES EXPENDED		75,551	0	36,985	0	112,536	123,802
NET INCOMING							
RESOURCES BEFORE TRANSFERS		(4,122)	0	(2,228)	0	(6,350)	(9,254)
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0	0	0
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		(4,122)	0	(2,228)	0	(6,350)	(9,254)
OTHER RECOGNISED GAINS							
Gains /(losses) on investment assets		0	0	0	90,939	90,939	208,978
NET MOVEMENT IN FUNDS		(4,122)	0	(2,228)	90,939	84,589	199,724
Balance Brought Forward 1 January 2020		4,122	0	88,827	1,586,201	1,679,150	1,479,426
Balance Carried Forward 31 December 2020		0	0	86,599	1,677,140	1,763,739	1,679,150

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
71 Warwick Road	4a	260,000	260,000
Investments - CCLA (Cricket Ground)	4b	1,413,364	1,322,425
Investments - CCLA (Lamb Legacy)	4c	3,776	3,776
		<u>1,677,140</u>	<u>1,586,201</u>
CURRENT ASSETS			
Accrued Income	4d	130	287
Debtors and prepayments	4e	12,745	8,901
Short-term Deposits	4f	95,849	95,864
Cash at bank and in hand	4g	<u>263</u>	<u>3,854</u>
		108,987	108,906
LIABILITIES			
Creditors - amounts falling within one year	4h	11,920	11,437
Chancel Ceiling Refurbishment Fund	4i	10,368	4,320
		<u>86,699</u>	<u>93,149</u>
NET CURRENT ASSETS / (LIABILITIES)			
		<u>86,699</u>	<u>93,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,763,839	1,679,350
Creditors - amounts falling after one year	4j	100	200
Agency Collections		<u>0</u>	<u>0</u>
TOTAL NET ASSETS			
		<u>1,763,739</u>	<u>1,679,150</u>
PARISH FUNDS			
Unrestricted		0	4,122
Restricted		0	0
Designated		86,599	88,827
Endowment		<u>1,677,140</u>	<u>1,586,201</u>
		<u>1,763,739</u>	<u>1,679,150</u>

Notes to the Statement of Financial Activities for the year ending 31 December 2020

1. Accounting Policies

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Restricted funds are donations received for a specific object or invited by the PCC for a specific object. Such funds may only be spent on the object for which they were given. The PCC does not usually invest separately for each fund but apportions any interest on an average basis.

Designated funds are funds set aside by the PCC for use in the future. They include income from endowments which will be used for designated projects but excluding expenditure on Parish Share or general church purposes.

Endowment funds are funds, the capital of which will be retained either permanently or at the PCC's discretion; the income derived from the endowment will be used as designated income.

Incoming Resources

Planned giving, donations and collections are recognised when received. Tax refunds are recognised when the income to which they relate is received. Dividends are accounted when receivable, interest is accrued. All other income is recognised when it is receivable.

Resources Expended

Donations are accounted for when paid over and the Diocesan Parish Share is accounted for when due.

Fixed Assets

Consecrated and benefice property is not included in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable Church furnishings held by the Churchwardens on special trust for the PCC are listed in the Church's inventory.

Investments are valued at market value on 31 December 2020.

2. Incoming Resources

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Endowment Fund £	Total funds 2020 £	Total funds 2019 £
Incoming from generated funds						
<i>(a) Voluntary Income</i>						
Planned giving - Bank	1,305	0	0	0	1,305	600
Planned giving - Envelopes	411	0	0	0	411	1,931
Planned giving - Parish Giving Scheme	35,181	0	0	0	35,181	35,319
Planned giving - Other	1,820	0	0	0	1,820	0
Loose plate collections	911	0	0	0	911	3,980
Income tax recovered	11,870	0	0	0	11,870	10,138
Quinquennial Inspection Reimbursement	0	0	492	0	492	0
Sundry donations	464	0	0	0	464	604
	<u>51,962</u>	<u>0</u>	<u>492</u>	<u>0</u>	<u>52,454</u>	<u>52,572</u>
<i>(b) Activity for generating funds</i>						
Lettings	3,205	0	0	0	3,205	9,039
Parish Events	115	0	0	0	115	3,429
Books Sales	92	0	0	0	92	30
	<u>3,412</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,412</u>	<u>12,498</u>
<i>(c) Investment income</i>						
Dividends	5,961	0	33,744	0	39,705	38,549
Interest	0	0	393	0	393	695
	<u>5,961</u>	<u>0</u>	<u>34,137</u>	<u>0</u>	<u>40,098</u>	<u>39,244</u>
<i>(d) income from Church activities</i>						
Fees from weddings	2,395	0	0	0	2,395	2,253
Fees from funerals	7,637	0	0	0	7,637	6,212
Church Groups	62	0	0	0	62	997
Minor income - non specific	0	0	0	0	0	599
	<u>10,094</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,094</u>	<u>10,061</u>
<i>(e) income from Charitable activities</i>						
Christingle (Children's Society)	0	0	128	0	128	173
	<u>0</u>	<u>0</u>	<u>128</u>	<u>0</u>	<u>128</u>	<u>173</u>
Total incoming resources	<u>71,429</u>	<u>0</u>	<u>34,757</u>	<u>0</u>	<u>106,186</u>	<u>114,548</u>

3. Resources Expended

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Endowment Fund £	Total funds 2020 £	Total funds 2019 £
<i><u>(a) Church Activities</u></i>						
Ministry Costs						
Diocesan share	53,545	0	0	0	53,545	51,955
Deanery & One Church Basingstoke fees	140	0	0	0	140	60
Bank Charges	40	0	0	0	40	0
Church insurance	2,573	0	0	0	2,573	2,535
Utilities	5,295	0	0	0	5,295	6,354
Repairs and maintenance	0	0	1,670	0	1,670	7,482
Staff costs	0	0	27,426	0	27,426	27,206
Church other expenses	740	0	718	0	1,458	982
Upkeep of services	1,727	0	102	0	1,829	2,532
Upkeep of Churchyard (HPT)	0	0	0	0	0	850
Stationery/Administration	2,751	0	0	0	2,751	3,929
Sundries/Consumables	1,496	0	0	0	1,496	1,278
Parish events	175	0	0	0	175	3,399
Clergy expenses (mileage)	313	0	0	0	313	791
Clergy expenses (Other)	525	0	0	0	525	786
Meetings and conferences	0	0	0	0	0	832
Studybooks/Bibles	1,755	0	1,479	0	3,234	2,158
	<u>71,075</u>	<u>0</u>	<u>31,395</u>	<u>0</u>	<u>102,470</u>	<u>113,129</u>
Youth Ministry						
Youth minister housing	0	0	506	0	506	343
Youth minister expenses travel	0	0	17	0	17	109
Youth minister expenses other	0	0	112	0	112	702
	<u>0</u>	<u>0</u>	<u>635</u>	<u>0</u>	<u>635</u>	<u>1,154</u>
Cost of generating funds						
Weddings - WDBF (Clergy)	211	0	0	0	211	621
Weddings - Organist/flowers	0	0	0	0	0	0
Funerals - WDBF (Clergy)	3,171	0	0	0	3,171	2,539
Funerals - Organist	0	0	0	0	0	0
Church Groups	1,094	0	0	0	1,094	1,523
	<u>4,476</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,476</u>	<u>4,683</u>
<u>Sub-total Church Activities</u>	<u>75,551</u>	<u>0</u>	<u>32,030</u>	<u>0</u>	<u>107,581</u>	<u>118,966</u>
<i><u>(b) Charitable Activities</u></i>						
AMiE	0	0	250	0	250	250
Childrens' Society	0	0	128	0	128	173
The Christian Institute	0	0	572	0	572	570
CPAS	0	0	572	0	572	570
Tearfund	0	0	433	0	433	273
Tearfund (EHA)	0	0	3,000	0	3,000	3,000
<u>Sub-total Charitable Activities</u>	<u>0</u>	<u>0</u>	<u>4,955</u>	<u>0</u>	<u>4,955</u>	<u>4,836</u>
Total resources expended	<u>75,551</u>	<u>0</u>	<u>36,985</u>	<u>0</u>	<u>112,536</u>	<u>123,802</u>

4. Balance Sheet

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Endowment Fund £	Total funds 2020 £	Total funds 2019 £
(a) Tangible fixed assets						
71 Warwick Road	0	0	0	260,000	260,000	260,000
(b) Investments - CCLA (Cricket Ground)						
Market value 1 January 2020	0	0	0	1,322,425	1,322,425	1,114,042
Revaluation	0	0	0	90,939	90,939	208,383
Market value 31 December 2020	0	0	0	1,413,364	1,413,364	1,322,425
(c) Investments - (Lamb Legacy)						
Market value 1 January 2020	0	0	0	3,776	3,776	3,181
Revaluation	0	0	0	0	0	595
Market value 31 December 2020	0	0	0	3,776	3,776	3,776
(d) Accrued Income						
Mrs F Paul - 'All at Sea' Donation	15	0	0	0	15	
Mr & Mrs M Boarer - Chancel Ceiling	0	0	15	0	15	
Ladies Fellowship - Chancel Ceiling	0	0	100	0	100	
	15	0	115	0	130	
(e) Debtors and prepayments						
DAC Office - Refund Quinquennial Inspection Fe	0	0	492	0	492	
Little Lambs Staff Pension Contributions 2017/2	2,310	0	0	0	2,310	
Little Lambs Staff Settlement	0	0	9,210	0	9,210	
Holiday Loans x2	0	0	398	0	398	
PEAC (UK) Ltd - Photocopier Jan-Mar'21	184	0	0	0	184	
Winklebury & Worting Food Hub	0	0	151	0	151	
	2,494	0	10,251	0	12,745	
(f) Short-term Deposits						
CCLA Deposit Account	44	0	95,805	0	95,849	
	44	0	95,805	0	95,849	
(g) Cash at Bank and in hand						
Winklebury and Worting PCC - Bank	230	0	0	0	230	
Church of the Good Shepherd - Cash	33	0	0	0	33	
	263	0	0	0	263	
(h) Creditors falling within one year						
10ofthose - Balance Jesus storybook Bibles	0	0	45	0	45	
British Gas - CGS Gas Dec'20	209	0	0	0	209	
British Gas - CGS Electric Dec'20	77	0	0	0	77	
British Gas - ST Electric Dec'20	50	0	0	0	50	
Rev'd J Wigmore - Parish Expenses	1,613	0	0	0	1,613	
Toshiba Tec - Photocopies Oct/Dec'20	124	0	0	0	124	
CoE Pension - Dec'20	0	0	130	0	130	
The Christian Institute - Parish Donation 2020	0	0	572	0	572	
CPAS - Parish Donation 2020	0	0	572	0	572	
Tearfund - Parish Donation 2020	0	0	433	0	433	
Treasurer Schedule 69	115	0	0	0	115	
Rev'd T Dennis - December Expenses	38	0	0	0	38	
Youth Minister Expenses Nov/Dec'20	0	0	102	0	102	
HMRC - National Insurance and PAYE Oct-Dec'2	0	0	737	0	737	
Wedding deposit 2021	200	0	0	0	200	
Church of England Pension Fund - Duplicate Ref	0	0	118	0	118	
St Georges Syrian Orthodox - Refund Mar/ Nov'2	405	0	0	0	405	
Pension provision - Youth Minister	0	0	6,380	0	6,380	
	2,831	0	9,089	0	11,920	
(i) Chancel Ceiling Refurbishment Fund						
Donations 2018/20	0	0	10,368	0	10,368	
	0	0	10,368	0	10,368	
(j) Creditors falling after one year						
Wedding deposit 2022	100	0	0	0	100	
	100	0	0	0	100	

5. Balance Sheet by fund

	Note	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Endowment Fund £	Total funds 2020 £
FIXED ASSETS						
Tangible Assets	4a	0	0	0	260,000	260,000
Investments - CCLA	4b	0	0	0	1,413,364	1,413,364
Investments - CCLA Worting Lamb Legacy	4c	0	0	0	3,776	3,776
		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,677,140</u>	<u>1,677,140</u>
CURRENT ASSETS						
Accrued Income	4d	130	0	0	0	130
Debtors and prepayments	4e	2,494	0	10,251	0	12,745
Short-term Deposits		44	0	95,805	0	95,849
Cash at bank and in hand	4f	263	0	0	0	263
		<u>2,931</u>	<u>0</u>	<u>106,056</u>	<u>0</u>	<u>108,987</u>
LIABILITIES						
Creditors - amounts falling within one year	4g	(2,831)	0	(19,457)	0	(22,288)
NET CURRENT ASSETS / (LIABILITIES)		<u>100</u>	<u>0</u>	<u>86,599</u>	<u>0</u>	<u>86,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		100	0	86,599	1,677,140	1,763,839
Creditors - amounts falling after one year	4h	(100)	0	0	0	(100)
Agency Collections		0	0	0	0	0
PARISH FUNDS		<u>0</u>	<u>0</u>	<u>86,599</u>	<u>1,677,140</u>	<u>1,763,739</u>

Independent Examiner's Report to the members/trustees of Winklebury and Worting Parochial Church Council.

I report on the accounts for the year ended 31st December 2020 which are set out on pages 1 to 7.

Respective responsibilities of Trustees and Independent Examiner

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

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- 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 Direction given by the Charity Commission.

My 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with those accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Don Hilton ACA

2 Thrush Close
Kempshott
Basingstoke
Hampshire

16 March 2021.

