

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH ST MARY'S ECCLESFIELD
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

ST MARY'S PAROCHIAL CHURCH COUNCIL

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ST MARY'S PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Revd. Dr. Tim Gill (Chairman)
Mr John Daniels
Mr David Fairchild
Mrs Ann Hackett
Mrs Sue Harland
Mrs Stephanie Hartshorne
Mrs Heather Johnson
Mrs Maureen Lambert
Mrs Harriet Marsh
Mrs Margaret Myers
Mrs Norma Priest
Mr Andrew Robinson
Mrs Audrey Sidebottom
Mr Michael Waldron
Mrs Andrea Whittaker
Mr Andrew Whittaker
Mr Thomas Proctor
Mrs Josephine Hawksworth
Mr Christopher Harper
Mrs Julie Banham

Charity number

1144309

Principal address

St Mary's Parish Church
Church Street
Ecclesfield
Sheffield
S35 9WE

Independent examiner

Natalie Bracey ACA
Member of Hart Shaw LLP
Sheffield Business Park
Europa Link
Sheffield
S9 1XU

ST MARY'S PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and accounts for the year ended 31 December 2020.

Coronavirus

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

It should be noted that the annual report on the activities, achievements and performance is presented in detail at the Annual General Meeting which was due to be held on Sunday 25 April 2021 at 11.30am but has been delayed upon advice from the Diocese of Sheffield and will now be held towards the end of May 2021. It is hoped that this will allow more people to be able to attend the meeting. The information which follows is a short summary of the information to be presented. Due to the Coronavirus pandemic the 2020 Annual General Meeting scheduled for Sunday 26 April 2020 did not take place until Sunday 25 October 2020 which resulted in a delay in the presentation of the 2019 accounts.

Structure, governance and management

As a member of the Church of England, St. Mary's Church follows the laws, rules and requirements of the National Church. Parochial church council powers measure (1956) as amended and Church Representation rules that came in to force on 2 January 1956; also the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended); and the Churchwardens Measure 2001 and any subsequent amendments.

St Mary's is based at St. Mary's Parish Church, Church Street, Ecclesfield, Sheffield, S35 9WE. St Mary's is part of the Diocese of Sheffield within the Church of England.

The PCC has enjoyed independent charitable status since 17 October 2011 (Charity number 1144309) and was previously able to act as a part of the Diocese of Sheffield Charity.

The PCC has up-to-date policies:- Health and Safety, Safeguarding Children and Vulnerable Adults, Safe Church and risk assessments for a range of activities and practices.

Trustees

The trustees who served during the year and since the year end are set out below:

Reverend Dr. Tim Gill (Chairman)
Mrs Julie Banham
Mr John Daniels (stepped down as of 25 October 2020)
Mrs Ann Hackett
Mrs Sue Harland (stepped down as of 25 October 2020)
Mr Christopher Harper
Mrs Josephine Hawke
Mrs Heather Johnson
Mr Malcolm Johnson (appointed 25 October 2020)
Mrs Maureen Lambert
Mrs Margaret Myers
Mrs Judith Nicholson (appointed 25 October 2020)
Mrs Norma Priest (stepped down as of 25 October 2020)
Mr Andrew Robinson (Stepped down as of 28th April 2019)
Mr Thomas Proctor
Mr Michael Waldron (stepped down as 25 October 2020)
Mrs Andrea Whittaker
Mr Andrew Whittaker

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Aim and Purposes

St Mary's Church, within the overall structure of the Church of England, is administered and managed by the Vicar and Parochial Church Council (PCC). The church has a strapline and mission statement and its primary aim is to follow these: -

Following Jesus; Celebrating Life; Welcoming All

We are here to help people love and worship God.

We aim to be, and encourage others to become, committed and active disciples of Jesus, who love God and worship him, who know the power of the Holy Spirit and who show God's love in every part of their lives.

Objectives and Activities

In working towards our mission statement, we aim to offer a wide variety of church services appealing to the whole community. We also welcome those in the parish and those with qualifying connections to have their wedding services and baptisms at Ecclesfield, as well as offering the families of the bereaved funeral services. We also aim to involve the local community in the life of the church and make the building available for secular purposes and concerts and in turn, to be involved in the secular activities of the Ecclesfield Community. When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community. We have an ancient and historical building which we strive to maintain and improve as a centre for all people in the village.

Achievements and Performance

Worship and Prayer

Regular services include:-

Sunday

10.00am Parish Communion (2nd Sunday Service of the Word) With Choir and Organ, or Music Group or all.

Baptism Services – incorporated in standard service or separately at 12 noon.

6.30 pm Evening service (2nd Sunday Holy Communion, 4th Sunday Prayer and Praise with Music Group)

Midweek

9.30 am Thursday Holy Communion

There are a range of other special services organised during Lent, Advent and Christmas. We welcome everyone to all services during the year and invite relatives of those who have been recently bereaved once a month with an annual service for families who have been bereaved.

Coffee Shop

The church is open to all every Tuesday and Friday morning for tea, coffee and toasted teacakes and cakes

Mothers Union

This meets on the 1st Wednesday every month in the Gatty Hall

Church Choir

Meets to practice on Friday evenings

Music Group

Meets to practice every Thursday evenings

Ladies Group

Meets every Thursday evening

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Bell Ringers

Meet Tuesday and Friday evenings to practice

Synods

The church has the opportunity to elect representatives sit on the Deanery Synod and the Diocesan Synod providing a two-way communication path to these committees.

Mission, Evangelism and Outreach

Teams led from the PCC aim to help to improve links to the community and provide pathways for those with faith to strengthen this.

Magazine

Our parish magazine is published monthly and is available at several retail points in the village and is also available to download from the Church website.

Financial Review

The Coronavirus pandemic and resultant national lockdowns meant that places of worship were closed for large parts of 2020, and congregational worship was not possible at St. Mary's for several months, with services moving online. Many of the events and special services we hold, including Easter and Christmas, had to be cancelled or scaled back, and fundraising events including concerts, coffee morning and the Christmas Fayre were not possible. We were also unable to offer the Coffee Shop for most of the year.

The PCC had to make some difficult decisions on routine expenditure (excluding one-off projects) from the general accounts, particularly the Common Fund contribution, to keep expenditure in line with a reduction in income and expenditure was kept low in 2020. Some of the provisions made for spending on training, teaching and children and young people plus paying a Musical Director were not used. By keeping running costs under control and the generosity of the congregation with regular giving and fundraising the result was that receipts were greater than payments by £8,805 which enabled the PCC to agree to transfer £8,500 to the Restoration fund as a contribution to the disable access project (see below) leaving a small surplus of £305.

Project Accounts and Restoration

2020 was a busy year as towards the end of the year work began on the disabled access project which once completed will allow St. Mary's to be accessible to all. The main work carried out in 2020 was the levelling off of the West Door and moving the Font to the South transept. The estimated cost of the project is £85,164 and VAT and the completion date is expected to be early Spring 2021. £34,858 has been paid to date with the remaining £50,306 to be paid in early 2021. We are extremely grateful to the Feoffees of Ecclesfield, the All Churches Trust and members of the congregation and wider community for their generosity in supporting the project. However, fundraising has not been as successful as hoped with some major grant making bodies not offering help and the planned community fundraising unable to proceed due to the pandemic. As a result, the church made the difficult decision to contribute towards the project from general funds in 2020. The Restoration Fund ends the year with a balance of £58,828. The PCC have committed to transfer a further £25,000 from the General Account and in addition to their grant of £35,000 the Feoffees of Ecclesfield have offered an interest free loan of £20,000 repayable within two years to assist with cashflow. There is further repair work due to commence on the building resulting from the 2020 Quinquennial inspection and progress will depend on funds available once the final bills for the disable access have been paid.

2021

This is expected to be another challenging year for the general accounts when it will take careful management to balance the books. Unfortunately, due to the national lockdown and ongoing uncertainty the coronavirus presents around congregational worship and the number of weddings we are able to provide, the level of income at Ecclesfield is expected to drop and has resulted in the PCC taking the difficult decision to pledge a contribution to the Diocese Common Fund of £24,000 against a request from the Diocese to pledge the 2020 amount of £59,000. This will allow our expenditure to be covered by our income in the early months of 2021 until a better picture emerges of what services will be possible in 2021. The PCC will review this in the summer and consider if an increased amount can be paid to the Diocese towards the Common Fund.

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Reserves Policy

The aim of the PCC is to balance income and expenditure whilst making a generous contribution to the Diocese Common Fund and to make gifts of at least 5% to charities. We also keep raising funds for the restoration of our ancient church building. The PCC aims to respect all reserves which are designated to particular areas of expenditure or restricted to specific purposes. The PCC aims to keep a minimum of three months recurring expenditure in unrestricted reserves as a standard policy of financial prudence.

Thank-you

We would like to give thanks to Ecclesfield Feoffees and the All Churches Trust for their generous grant towards the disabled access and we would like to thank all the many members of the congregation and the Community of Ecclesfield for their generosity and for their hard work to make our church the lively and vibrant community it is.

Chris Harper

Treasurer

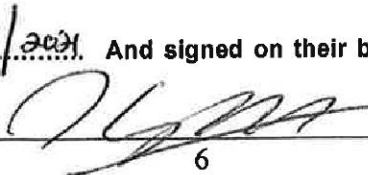
ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
Receipts and Payments Account	£	£	£	£	£	£
Receipts						
Voluntary receipts						
Regular giving						
Receipts from donors						
Planned giving	46,428	-	-	-	46,428	51,376
Collections other than giving	1,265	-	-	-	1,265	4,876
Gift aid refund	13,654	-	-	-	13,654	14,379
	<u>61,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,347</u>	<u>70,431</u>
Other voluntary receipts	2,736	58,541	320	-	61,597	18,649
Activities for generating funds	1,648	-	-	-	1,648	4,529
Receipts from church activities	3,273	-	-	-	3,273	14,463
Investment income	133	916	-	-	1,049	1,838
Bank transfer incentive	-	-	1,325	-	1,325	-
Restoration Fund receipts	-	-	-	-	-	14,416
	<u>69,137</u>	<u>59,457</u>	<u>1,645</u>	<u>-</u>	<u>130,239</u>	<u>124,326</u>
Payments						
Church activities						
Diocesan parish share - current year	36,167	-	-	-	36,167	63,038
Other payments	26,615	42,760	473	-	69,848	59,962
	<u>62,782</u>	<u>42,760</u>	<u>473</u>	<u>-</u>	<u>106,015</u>	<u>123,000</u>
Excess of receipts over payments	6,355	16,697	1,172	-	24,224	1,326
Transfers between funds	(8,500)	8,500	-	-	-	-
Increase in valuation	-	-	-	8,134	8,134	14,912
Funds at 1 January 2020	42,459	43,522	5,381	82,140	173,502	157,264
	<u>40,314</u>	<u>68,719</u>	<u>6,553</u>	<u>90,274</u>	<u>205,860</u>	<u>173,502</u>
Funds at 31 December 2020						
Represented by:						
Cash funds	40,314	58,828	6,553	-	105,695	82,387
Investment assets						
CBF Church of England	-	9,891	-	-	9,891	8,975
Investment funds shares at market value	-	-	-	90,274	90,274	82,140
	<u>40,314</u>	<u>68,719</u>	<u>6,553</u>	<u>90,274</u>	<u>205,860</u>	<u>173,502</u>
Total Funds						

The attached notes form part of these financial statements

Approved by the PCC on 10/05/2021 And signed on their behalf by Reverend Dr. Tim Gill (PCC Chairman)



ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES

1 Accounting policies

Charity information

St Mary's Church is a part of the Diocese of Sheffield within the Church of England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn. The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds

The General Fund represents the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Church. Funds designated for a particular purpose by the Church are also unrestricted.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt.

Turnover is measured at the fair value of the consideration received and represents amounts received for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2 Assets recognised but not valued in the statement of Assets and Liabilities include

Movable church furnishings held by the church-wardens on special trust for the PCC and which require a faculty for disposal.

3. Unrestricted funds- 2020

	£	£	£	£
Opening balances:				
General account - YB	25,111			
Fees account	17,348			
		42,459		
Receipts:				
Planned Giving	46,428			
Collections other than giving	1,265			
Gift aid refunds	13,654			
Other Voluntary receipts	2,736			
Activities for generating funds	1,648			
Receipts from church activities	3,273			
Interest	133			
Restoration Fund receipts				
		69,137		
		111,596		
Payments:				
Parish share			36,167	
Insurance			5,773	
Church Running Expenses			11,114	
Clergy Expenses			2,045	
Cost of Services			884	
Printing & Stationery			699	
Administration			4,263	
Miscellaneous			844	
Mission giving			993	
Bank charges			-	
				62,782
Transfers:				
Transfer to restoration account				8,500
Closing balances:				
General account - YB			28,193	
Fees account			12,121	
				40,314
				111,596

Unrestricted funds-2019

	£	£	£	£
Opening balances:				
General account - RBS	540			
Premium account - RBS	24,341			
Fees account	39,903			
		64,784		
Receipts:				
Planned Giving	51,376			
Collections other than giving	4,676			
Gift aid refunds	14,379			
Other Voluntary receipts	4,527			
Activities for generating funds	4,529			
Receipts from church activities	14,463			
Interest	145			
Restoration Fund receipts	14,416			
		108,511		
		173,295		
Payments:				
Parish share			63,038	
Insurance			5,769	
Church Running Expenses			10,189	
Clergy Expenses			2,328	
Cost of Services			886	
Printing & Stationery			1,326	
Administration			5,534	
Miscellaneous			3,042	
Mission giving			1,706	
Bank charges			16	
				93,834
Transfers:				
Transfer to restoration account				37,002
Closing balances:				
General account - YB			25,111	
Premium account - RBS			-	
Fees account			17,348	
				42,459
				173,295

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. Designated funds

Church restoration fund -2020

	£	£		£	£
Opening balances:					
RBS	34,547				
C of E investment	8,975				
		43,522			
Voluntary receipts:					
Grants	38,000				
Tea shop	1,112				
Insurance	2,858				
Donations	7,497				
LPWGS Disabled claim	6,040				
LPWGS VAT Refund	3,034				
		58,541			42,760
Interest:					
Bank interest	-				
Cof E investment interest	916				
		916			
Transfers:					
Transfer from fees account		8,500			
		111,479			111,479

Church restoration fund -2019

	£	£		£	£
Opening balances:					
C of E investment	7,332				
Virgin Money	12,625				
		19,957			
Voluntary receipts:					
Ecclesfield Welfare Charity Loan	2,550				
Tea shop	4,974				
Disabled Access Donations	4,594				
LPWGS VAT Refund	1,126				
		13,244			28,371
Interest:					
Bank interest					
Cof E investment interest	1,643				
Virgin money interest	47				
		1,690			
Transfers:					
Transfer from fees account		37,002			43,522
		71,893			71,893

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Designated funds comprise the Church Restoration Fund which receives donations from the Church Tea Shop and receives and has in the past received other specific gifts and donation for spending on the on the fabric of the church. The Church Fabric Fund is a specific fund set aside for expenditure on fabric of the church.

5. Restricted funds

Bellringers fund- 2020

	£	£		£	£
Opening balances:			Donations:		
Bank	5,296		Bluebell wood charity	50	
Cash	<u>85</u>		Sheffield Branch 100 Club	<u>120</u>	
		5,381			170
Income:			Other :		
Weddings	200		Website Costs	194	
Peal and Q Peal Fees	120		Ringing World Subscription	85	
Incentive to transfer to YB	<u>1,325</u>		Starter timer switches	<u>24</u>	
		1,645			303
			Closing balances:		
			Bank	6,468	
			Cash	<u>85</u>	
					6,553
		<u><u>7,026</u></u>			<u><u>7,026</u></u>

Bellringers fund- 2019

	£	£		£	£
Opening balances:			Donations:		
Bank	5,207		YACR Bell Repair Fund	330	
Cash	<u>88</u>		Sheffield Branch 100 Club	<u>120</u>	
		5,295			450
Income:			Other :		
Weddings	595		Website Costs	156	
Donations/Peal Fees	283		Ringing World Subscription	81	
Interest	<u>3</u>		Repair & Maintenance of Bells	20	
		881	New Tower Flag	<u>88</u>	
					345
			Closing balances:		
			Bank	5,296	
			Cash	<u>85</u>	
					5,381
		<u><u>6,176</u></u>			<u><u>6,176</u></u>

Restricted funds comprise the Society of Change Ringers General Fund for the refurbishment and restoration of the bells and ancillary work to the belfry and tower.

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

6. Endowment Funds 2020

	£		£
Ecclesfield Chancel repair fund (Investment Funds)			
Opening balance	77,686		
Increase in Valuation	7,828	Closing balance	85,514
	<u>85,514</u>		<u>85,514</u>
Church yard upkeep (Investment Funds)			
Opening balance	4,454		
Increase in Valuation	306	Closing balance	4,760
	<u>4,760</u>		<u>4,760</u>

6. Endowment Funds 2019

	£		£
Ecclesfield Chancel repair fund (Investment Funds)			
Opening balance	63,476		
Increase in Valuation	14,210	Closing balance	77,686
	<u>77,686</u>		<u>77,686</u>
Church yard upkeep (Investment Funds)			
Opening balance	3,752		
Increase in Valuation	702	Closing balance	4,454
	<u>4,454</u>		<u>4,454</u>

Endowment funds comprise two funds held as investment in CBF Church Investment Fund for The Chancel Repair, Churchyard upkeep and Church Path Fund. Income on the Chancel Repair Fund is automatically reinvested in new units of the investment. Income on the churchyard upkeep fund is paid to general church funds. Income on the church path fund is reinvested in the fund.

ST MARY'S PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7. Assets and Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£	£
Assets						
Grant-LPWGS	-	-	-	-	-	12,419
Cash funds	41,244	58,828	6,553	-	106,625	82,387
CBF Church of England	-	9,891	-	-	9,891	8,975
Investment funds shares at market value	-	-	-	90,274	90,274	82,140
Total Funds	41,244	68,719	6,553	90,274	206,790	185,921

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£	£
Liabilities						
Deposits held for future weddings	-	3,010	-	-	3,010	3,120
General repair work	-	888	-	-	888	1,337
Funds held in memory (unspent)	-	-	636	-	636	636
	-	3,898	636	-	4,534	5,093

ST MARY'S PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ST MARY'S PAROCHIAL CHURCH COUNCIL

I report on the financial statements of St Mary's Parochial Church Council for the year ended 31 December 2019 (Registered charity number 1144309) which are set out on pages 3-11.

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:

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

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.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.

**Natalie Bracey ACA
Hart Shaw LLP
Chartered Accountants and Registered Auditors
Sheffield Business Park
Europa Link
Sheffield
S9 1XU**

Signed: 