

BERRYMEAD EVANGELICAL CHURCH

ANNUAL REPORT FOR 2020

Berrymead Hall is registered with the Charity Commission, as Berrymead Evangelical Church, under Charity number 1160382. Our governing document is a Trust Deed dated 7 November 2014. We currently have eight trustees. These are Hemanth Burgula, Peter Ernest Dean, Donovan Julies, Joyce Nairima, Sidney Terence Parker, Joseph Olufemi Showunmi, Alan Stacey and Rosemary Sylvester. The Managing Trustees during 2020 were Hemanth Burgula, Sidney Parker, Joseph Showunmi and Peter Dean. Our address is Berrymead Hall, Avenue Road, Acton, London, W3 8NL.

The Church's bankers are TSB Bank plc., 160/162 High Street, Acton, London, W3 6RA.

The Church's accountants are David Smith & Co., 7 Grosvenor Gardens, London, SW1W 0AF.

The Church's Custodian Trustees are the Church Growth Trust, 1 Manor Farm Barns, Baines Lane, Oakham, Rutland, LE15 9HP.

The objects of the Church for the public benefit are to advance the Christian faith, in accordance with the Statement of Beliefs and Practices set out on page 4, in Acton, London, and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Commentary on the year

This has been a year unlike any other we have known. Towards the end of February came news that a new virus, called Covid 19 (or Coronavirus), was spreading around the world. By the middle of March the U.K. Government was considering drastic action in response to this threat. Later that month the whole nation was put under "lockdown" measures. These measures stipulated that everyone should remain indoors, except for essential purposes. Everyone, who could do so, should work from home. We were all told to thoroughly wash our hands frequently. If we went outdoors we should maintain a distance of, at least two metres, from everyone else. Indoors, we were instructed not to meet with anyone, who was not a part of our own household. Consequently, many normal daily activities could no longer be engaged in. Churches had to halt meeting in their church buildings. Our Family Service on 15 March was the last one we were able to hold in Berrymead Hall until the Autumn. Thankfully, Hemanth, and some of our other members, have very high levels of IT expertise. Under their guidance and tuition we, immediately, started to hold **all of our meetings online**, except for a few Family Services, which were held at Berrymead Hall during October and November. Offerings could not be collected in the usual way. Nevertheless our members have, very faithfully, continued to make their gifts, via bank transfers.

A **Family Service** was held each Sunday in 2020. A joint service with Acton Baptist Church, and the House of Transformation, was held in January. (This joint service took place at Acton Baptist Church's premises.) Outside speakers preached at the majority of our services. From 22 March they preached online from their own homes! The numbers of people attending varied during the year. Some of our folk were unable to join in online! Others participated via landline phone calls! Our children's **Sunday Bible Club**, held during the Family Service, was not held after March.

BERRYMEAD EVANGELICAL CHURCH

ANNUAL REPORT FOR 2020 (CONT')

Commentary on the year (cont')

During 2020 our **commemoration of the Lord's Death in the Breaking of Bread** was held on most Sundays, sometimes during the Family Service and sometimes in the evening, until 15 March. Since then it has been held online, every Sunday. Regrettably, we had no **baptisms** during the year.

Sadly, we were unable to hold our Tuesday **Coffee Mornings** after March. **Prayer meetings** were held every Saturday morning, from January to March. After that we held prayer meetings six days a week for five months. Subsequently, we reduced these to three a week. On **Tuesday evenings** we met for Bible study each week, during term-time, throughout the year.

Evening clubs for children and young people (up to 30 years of age) were run each week, from January to March. These Clubs were not run for the remainder of the year. **The Good News paper** was delivered, for January and February, to three blocks of flats on the South Acton estate, two blocks of flats on the Acton Gardens estate and to Berrymead Gardens. No deliveries were made from March to September. Deliveries resumed in October.

In the report for 2019 we commented on the welfare of Sidney Parker (Sid), one of our elders who suffered a massive stroke in 2018. He continues to live in his own home, with a live-in carer. Sadly, he has not been able to receive much medical help, because of the pandemic. He has also not been able to receive visitors for much of the year. However, with his carer's help, he is able to take part in our online meetings. Sid values this privilege very highly.

Special Events

We were not able to go to Long Crendon for our usual **Awaydays** this year. We also had to cancel film nights, Y-Easter, the Harvest Supper and Xmas Factor.

World mission. We continue to pray for, and give financial support to, missionary work in Belgium, Brazil, Burkina Faso, Ecuador, France, India and Thailand.

Finance

General Fund: Income for the year was £1,746 less than in 2019. Expenditure was £6,451 less than that for the previous year. At the year's end there was a surplus (before transfers to Restricted Funds) of £22,384. Transfers from the Fund were required to meet deficits on the Building Fund (£618), Christian Aid Fund (£500), the Mano y Mano Fund (£538), the Missionary Fund (£16,655), and TEAR Fund (£183). The balance in hand at the end of the year increased by £3,890 to £27,993.

Restricted Funds: Gifts from the Missionary Fund totalled £18,075. Total balances remaining on the restricted funds totalled £1,965 at the end of the year.

BERRYMEAD EVANGELICAL CHURCH

ANNUAL REPORT FOR 2020 (CONT')

Accounts

Both income and expenditure are shown in the accounts on an accruals basis. We aim to retain an accumulated excess of Income over Expenditure. We believe in using the monies the Lord provides us with and do not usually expect to accumulate large reserves. We consider that the Accounts are exempt from an audit. Once again, we are very grateful to David Smith (from Dean Hall, Ealing), for undertaking to be our reporting accountant. We receive no remuneration or personal payments for acting as Trustees.

Premises

We spent £4,900 on maintenance work on the church roof during the year. We are continuing to monitor some cracks in the brickwork on two sides of our church building.

Co-operation with other local churches

As mentioned above, we shared a service with Acton Baptist Church and The House of Transformation in January.

Summary

God has graciously kept us throughout this extremely challenging year. We have learned a lot about the importance of prayer. We have had to cancel many of our usual activities. We now face the challenge of finding new ways to bring God's good news to the people of our neighbourhood.

.....

Sidney Parker
(Elder)

.....

Joseph Showunmi
(Elder)

.....

Hemanth Burgula
(Elder)

.....

Peter Dean
(Elder)

4 April 2021

BERRYMEAD EVANGELICAL CHURCH

ANNUAL REPORT FOR 2020 (CONT')

DOCTRINES

We believe in:

1. The Divine Inspiration, Authority and Sufficiency of the Holy Scriptures
2. The Unity of the Godhead with the distinction of Persons in that Unity, namely the Father, and the Son, and the Holy Spirit, to whom equal honour is due
3. (a) That the Son of God truly became man, being begotten of the Holy Ghost, and born of the Virgin Mary
3. (b) That His death was a sacrifice to God and a propitiation for the remission of sins
3. (c) That He was raised from the dead
3. (d) That He ascended to the right hand of God, and is now the all-sufficient High Priest of His people
3. (e) That He will come again to receive them unto Himself and to set up His Kingdom
 1. That in consequence of the fall of Adam, man became "lost" "without strength" and at "enmity against God"
 2. The need of the Holy Spirit's work in regeneration and sanctification
 3. (a) That the justification of the sinner before God is by faith alone
6. (b) That every justified one is also born of God
6. (c) That such new birth results in and is made evident by holiness of life and good works
 4. (a) That at death the spirit of man does not cease to exist, or become unconscious
 5. (b) That the dead will be raised either to life or to condemnation; and that the blessedness of the righteous and the punishment of the unrighteous will be alike eternal

PRACTICES

1. The customary observance of the ordinance of Believer's Baptism by immersion on personal confession of faith, and the commemoration of the Lord's Death in the Breaking of Bread on the first day of the week in so far as circumstances allow.
2. The reception at the Lord's table of all believers known to be sound in faith and godly in life.
3. The conducting of meetings for worship under the guidance of the Holy Spirit, with opportunity for the exercise in the assembly of all true gifts for edification, subject to the Lordship of Christ.

BERRYMEAD EVANGELICAL CHURCH

Independent Examiner's Report to the Members of Berrymead Evangelical Church

I report on the accounts of the charity for the year ended 31st December 2020, which are set out on pages 6 to 15.

Respective responsibilities of the Managing Trustees and the Examiner

The charity's Managing Trustees are responsible for the preparation of the accounts. They 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 Acthave 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.

David C Smith FCA

of David Smith & Co, Chartered Accountants
7 Grosvenor Gardens
LONDON
SW1W 0AF

3 May 2021

BERRYMEAD EVANGELICAL CHURCH

ANNUAL REPORT FOR 2020 (CONT')

ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Affairs, have been prepared in accordance with the Statement of Accounting Practice (SORP) "Accounting and Reporting by Charities", issued in 2000 by the Charity Commissioners for England and Wales, and with applicable Accounting Standards. The particular accounting policies adopted by the Elders are described below:

1. ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention.

2. RESOURCES EXPENDED

Direct Charitable Expenditure

Includes all expenditure directly related to the objects of the Church

Other expenditure

This is analysed under the following two sub-headings, as required by the SORP

Income Generation and Promotion

- Costs incurred in publicity

Management and administration of the Church

- Expenditure incurred in the management of the Church's assets, organisational administration and compliance with constitutional and statutory requirements.

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 General Funds	2020 Restricted Funds	2020 Total Funds	2019 Total Funds
INCOME AND EXPENDITURE	£	£	£	£
INCOMING RESOURCES				
Offerings, gifts, legacies and grants	37,040	6,556	43,596	48,238
Bank interest	15	-	15	43
Total incoming resources	37,055	6,556	43,611	48,281
RESOURCES EXPENDED				
Direct charitable expenditure				
Gospel and Ministry	1,778	-	1,778	4,290
Gifts	10,554	23,224	33,778	36,648
Upkeep of premises	1,009	5,638	6,647	2,648
Equipment and flooring	1,198	409	1,607	1,603
	14,539	29,271	43,810	45,189
Other expenditure				
Management and administration of the charity	132	-	132	371
	132	-	132	371
Total resources expended	14,671	29,271	43,942	45,560
Net incoming resources (resources expended) before transfers	22,384	22,715	331	2,721
Transfers	18,494	18,494	-	-
Net movement in Funds	3,890	4,221	331	2,721
Fund balances brought forward at 1 January 2020	24,103	6,186	30,289	27,568
Fund balances carried forward at 31 December 2020	27,993	1,965	29,958	30,289

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

BALANCE SHEET AS AT 31 DECEMBER 2020

	This Year	Last Year
	£	£
<u>Current Assets</u>		
Insurance and other premiums and invoices paid in advance	197	274
Debtors	925	897
Balances at banks on deposit and current accounts	29,221	30,013
	30,343	31,184
<u>Deduct: Current Liabilities</u>		
Creditors	385	895
<u>Net Current Assets</u>	29,958	30,289
<u>Representing</u>		
<u>Unrestricted Funds</u>		
General Fund	27,993	24,103
<u>Restricted Funds</u>		
Building Fund	-	3,570
Equipment and Furniture Fund	1,570	1,495
Gap (The) Fund	38	38
Mano y Mano Fund	-	-
TEAR Fund	-	726
W3@ Fund	357	357
	1,965	6,186
Total Funds	29,958	30,289

Approved by the Managing Trustees on 4 April 2021

..... Hemanth Burgula

..... Peter Dean

..... Sidney Parker

..... Joseph Showunmi

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR

	This Year	Last Year
<u>UNRESTRICTED FUNDS</u>		
<u>General Fund</u>	£	£
<u>Income</u>		
Offerings and gifts	37,040	38,758
Bank interest	15	43
	37,055	38,801
<u>Expenditure</u>		
<u>Gospel and ministry</u>		
Stationery and Covid 19 signs	302	4
Telephone and broadband	291	307
Speakers expenses	260	300
Good News newspaper	232	348
Copyright licence	198	154
Computer applications	171	-
Thirty-eight eleven (was CCPAS)	141	206
Subscription to Acton Churches Together	50	50
Subscription to Partnership	50	50
Ealing CommunityTransport	45	123
Catering	38	717
Bibles, books, songbooks and other literature	-	813
Outings	-	475
Films	-	329
Hire of rooms	-	144
Communion wine and disposable glasses	-	117
Advertising	-	93
Training for The Turning	-	60
Annual donation to Evangelical Alliance	-	-
	1,778	4,290
<u>Gifts</u>		
Gifts to UK workers and missions	4,700	6,420
Gift to Acton Homeless Concern	1,000	1,000
Gift to Ealing Churches Winter Night Shelter	1,000	1,000
Gift to Ealing Foodbank	1,000	1,000
Gift to the Living Room	1,000	1,000
Miscellaneous gifts	854	400
Gift to the Ascension Trust	500	500
Gift to Christians against poverty	500	1,000
Gift to the Barnabas Fund	-	500
Flowers and floral tributes	-	94
	10,554	12,914

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
UNRESTRICTED FUNDS (CONT')		
General Fund - Expenditure (cont')		
<u>Upkeep of premises</u>		
Heat, light and water	808	1,190
Church Growth Trust administration fee	120	120
Cleaning and cleaning materials	81	626
Keys	-	8
	1,009	1,944
<u>Equipment</u>		
Pedal bins	350	-
Thermometers	218	-
Roller banners	148	-
Central heating service	115	263
P.A.T. (Portable appliance tests)	108	132
Miscellaneous items of small equipment	107	83
Insurance - contents of Hall etc	61	58
Insurance – Loss Recovery	52	45
Insurance - All Risks	36	39
Catering equipment	3	160
Light fittings in kitchen and main hall	-	280
Water heater in gents' toilet	-	185
Uplighter floor lamps	-	112
Cleaning curtains in main hall	-	110
Microphones for Sound Amplification System	-	76
Piano tuning and repairs	-	60
	1,198	1,603
<u>Management and administration of the charity</u>		
Reporting Accountants' fee	132	132
Fire risk assessment report	-	239
	132	371
Total expenditure for year	14,671	21,122
Surplus/(deficit) for year before transfers	22,384	17,679
<u>Deduct: Transfers to Restricted Funds</u>		
Building Fund	618	-
Missionary Fund	16,655	16,727
Christian Aid Fund	500	256
Mano y Mano Fund	538	8
TEAR Fund	183	-
	18,494	16,991
Surplus/(deficit) for year after transfers	3,890	688
Fund balance brought forward at 1 January 2020	24,103	23,415
Fund balance carried forward at 31 December 2020	27,993	24,103

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<u>RESTRICTED FUNDS</u>	£	£
<u>BUILDING FUND</u>		
<u>Income</u>		
Offerings and gifts	1,450	1,584
<u>Expenditure</u>		
Roof repairs	4,900	-
Insurance of building	738	704
	5,638	704
Surplus/(deficit) for year	4,188	880
Transfer from General Fund	618	-
Surplus/(deficit) for year after transfer	3,570	880
Fund balance brought forward at 1 January 2020	3,570	2,690
Fund balance carried forward at 31 December 2020	-	3,570
<u>CHRISTIAN AID FUND</u>		
<u>Income</u>		
Offerings and gifts	-	244
<u>Expenditure</u>		
Gifts to Christian Aid	500	500
Surplus/(deficit) for year	500	256
Transfer from General Fund	500	256
Surplus/(deficit) for year after transfer	-	-
Fund balance brought forward at 1 January 2020	-	-
Fund balance carried forward at 31 December 2020	-	-
<u>EQUIPMENT & FURNITURE FUND</u>		
<u>Income</u>		
Offerings and gifts	484	695
<u>Expenditure</u>		
Apple iPad	409	-
Surplus/(deficit) for year	75	695
Fund balance brought forward at 1 January 2020	1,495	800
Fund balance carried forward at 31 December 2020	1,570	1,495

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

		This Year	Last Year
		£	£
<u>RESTRICTED FUNDS (CONT')</u>			
<u>GAP (THE) FUND</u>			
<u>Income</u>		-	-
<u>Expenditure</u>		-	-
Fund balance brought forward at 1 January 2020		38	38
Fund balance carried forward at 31 December 2020		38	38
<u>MANO Y MANO FUND (WAS HAND IN HAND FUND)</u>			
<u>Income</u>			
Gifts		1,111	1,160
<u>Expenditure</u>			
Gifts to Mano y Mano		1,649	1,217
Surplus/(deficit) for year		538	57
Transfer from General Fund		538	8
		-	49
Fund balance brought forward at 1 January 2020		-	49
Fund balance carried forward at 31 December 2020		-	-
<u>MISSIONARY FUND</u>			
<u>Income</u>			
Offerings and gifts		1,420	2,790
<u>Expenditure</u>			
Gifts to missionaries		12,850	13,930
Gifts to missionary organisations		5,225	5,587
		18,075	19,517
Surplus/(deficit) for year		16,655	16,727
Transfer from General Fund		16,655	16,727
		-	-
Fund balance brought forward at 1 January 2020		-	-
Fund balance carried forward at 31 December 2020		-	-
	See Note		
	4		

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<u>RESTRICTED FUNDS (CONT')</u>		
<u>TEAR FUND</u>		
<u>Income</u>		
Offerings and gifts	2,091	3,007
<u>Expenditure</u>		
Gifts to TEAR Fund	3,000	2,500
Surplus/(Deficit) for year	909	507
Transfer from General Fund	183	-
Surplus/(deficit) for year after transfer	726	507
Fund balance brought forward at 1 January 2020	726	219
Fund balance carried forward at 31 December 2020	-	726
<u>W3@ FUND</u>		
<u>Income</u>	-	-
<u>Expenditure</u>	-	-
Fund balance brought forward at 1 January 2020	357	357
Fund balance carried forward at 31 December 2020	357	357
<u>SUMMARY OF MOVEMENTS ON RESTRICTED FUNDS</u>		
<u>Income</u>		
Building Fund	1,450	1,584
Christian Aid Fund	-	244
Equipment and Furniture Fund	484	695
Mano y Mano Fund	1,111	1,160
Missionary Fund	1,420	2,790
TEAR Fund	2,091	3,007
	6,556	9,480
<u>Expenditure</u>		
Building Fund	5,638	704
Christian Aid Fund	500	500
Equipment and Furniture Fund	409	0
Mano y Mano Fund	1,649	1,217
Missionary Fund	18,075	19,517
TEAR Fund	3,000	2,500
	29,271	24,438

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<u>RESTRICTED FUNDS (CONT')</u>		
<u>Transfers from Unrestricted Funds</u>		
Building Fund	618	-
Christian Aid Fund	500	256
Mano y Mano Fund	538	8
Missionary Fund	16,655	16,727
TEAR Fund	183	-
	18,494	16,991
<u>Funds balances brought forward at 1 January 2020</u>		
Building Fund	3,570	2,690
Equipment and Furniture Fund	1,495	800
Gap (The) Fund	38	38
Mano y Mano Fund	-	49
TEAR Fund	726	219
W3@ Fund	357	357
	6,186	4,153
<u>Fund balances carried forward at 31 December 2020</u>		
Building Fund	-	3,570
Equipment and Furniture Fund	1,570	1,495
Gap (The) Fund	38	38
TEAR Fund	-	726
W3@ Fund	357	357
	1,965	6,186
<u>Overall Summary - Restricted Funds</u>		
Income	6,556	9,480
Expenditure	29,271	24,438
Surplus/(Deficit) before transfers from unrestricted funds	22,715	14,958
Transfers from unrestricted funds	18,494	16,991
Surplus/(Deficit) after transfers from unrestricted funds	4,221	2,033
Funds balances brought forward at 1 January 2020	6,186	4,153
Funds balances carried forward at 31 December 2019	1,965	6,186

BERRYMEAD EVANGELICAL CHURCH

ACCOUNTS FOR 2020 (CONT')

INCOME & EXPENDITURE FOR THE YEAR (CONT')

NOTES TO THE ACCOUNTS

1. The Church is a charity and is not liable to United Kingdom income tax.
2. Restricted Funds are funds which are subject to specific trusts. The income for each of these has come from donations. Expenditure from these funds must comply with the terms of the relevant trusts. The funds are for the following purposes:
The Gap Fund and the W3@ Fund are for children's and youth activities.
Building Fund is for the upkeep of church premises.
Equipment and Furniture Fund is for the purchase (or hire) of equipment and furniture.
Christian Aid Fund, Mano y Mano Fund and TEAR Fund are for gifts to be given to these charities.
3. Income for the year included £2,199 in respect of tax recovered under the Gift Aid scheme. (In 2019 the equivalent figure was £2,146.)
4. Gifts to missionaries were to Andrew & Jan Bovey (Thailand), Eunice Burden (Thailand), Ana & Dave Garlick (Ecuador), Alison & Peter Kennelly (France), Marcondes & Ruth Marques (Brazil), Jeremy & Rachel Nash (Burkina Faso), Bob & Lenore Souza (France), John & Claire Tang (Belgium).

BERRYMEAD EVANGELICAL CHURCH

Independent Examiner's Report to the Members of Berrymead Evangelical Church

I report on the accounts of the charity for the year ended 31st December 2020, which are set out on pages 6 to 15.

Respective responsibilities of the Managing Trustees and the Examiner

The charity's Managing Trustees are responsible for the preparation of the accounts. They 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 Acthave 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.

David C Smith FCA

of David Smith & Co, Chartered Accountants
7 Grosvenor Gardens
LONDON
SW1W 0AF

3 May 2021