

# BERRYMEAD EVANGELICAL CHURCH

## ANNUAL REPORT FOR 2021

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, Sidney Terence Parker, Joanne Oluwafikayo Showunmi, Joseph Olufemi Showunmi, Alan Stacey and Rosemary Sylvester. The Managing Trustees during 2021 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.*

*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 another year lived under the shadow of the Covid 19 virus (or Coronavirus) pandemic. This has meant that church services have often been held online, rather than in our premises. Some of our usual activities have not been carried out at all. Other activities have only recommenced towards the latter part of the year. We have also lost touch with some of our folk during the pandemic! Nationally, the provision of vaccines has been a tremendous blessing. By the end of 2021, the majority of the U.K.'s population had received three vaccinations. This has enabled people to recommence many of the regular practices, previously considered to be part of normal life, prior to the pandemic. However, we have continued to adopt a cautious approach to help keep our congregation safe from infection.

A **Family Service** was held each Sunday in 2021. The majority of these was held online. A joint service with Acton Baptist Church, and the House of Transformation, was held in October. (This joint service took place at Acton Baptist Church's premises.) Outside speakers preached at the majority of our services, mainly online from their own homes! The numbers of people attending varied during the year. Some of our folk were unable to join in online! Our children's **Sunday Bible Club**, held during the Family Service, was held only a few times during the year.

During 2021 our **commemoration of the Lord's Death in the Breaking of Bread** was held every Sunday, whether we were meeting at Berrymead Hall or online. Sadly, once again, we had no **baptisms** during the year.

We have also been unable to hold our Tuesday **Coffee Mornings** during 2021. **Prayer meetings** were held every Saturday morning during the year. We also had weekly prayer meetings, on Wednesday mornings, in term-time. On **Tuesday evenings** we met online for Bible study each week, during term-time, throughout the year.

# BERRYMEAD EVANGELICAL CHURCH

## ANNUAL REPORT FOR 2021 (CONT')

### Commentary on the year (cont')

We were not able to run **evening clubs for children and young people** for the majority of 2021. However, the **Thursday Club** (for children aged between 6 to 11 years) was held, at the church premises, for the last few months of 2021.

**The Good News paper** was delivered each month, to a blocks of flats on the South Acton estate, two blocks of flats on the Acton Gardens estate and to Berrymead Gardens.

**Sidney Parker (Sid).** Sid, one of our elders, suffered a massive stroke in 2018. He continues to live in his own home, with a live-in carer. Sadly, he has not received many visitors during the course of the year, because of the pandemic. 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 able to go to Long Crendon for an **Awayday** in October. We held **Carols by Candlelight** in our church building in December. We did not hold any **film nights**, **Y-Easter**, the **Harvest Supper** or **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

Offerings have not been collected in the usual way, because many of our meetings have been held online. Nevertheless our members have, very faithfully, continued to make their gifts, via bank transfer.

**General Fund:** Income for the year was £2,141 more than in 2020. Expenditure was £3,052 more than that for the previous year. At the year's end there was a surplus (before transfers to Restricted Funds) of £21,473. Transfers from the Fund were required to meet deficits on the Christian Aid Fund (£500), the Mano y Mano Fund (£75), and the Missionary Fund (£15,798). The balance in hand at the end of the year increased by £5,100 to £33,093.

**Restricted Funds:** Gifts from the Missionary Fund totalled £17,388. Total balances remaining on the restricted funds totalled £3,035 at the end of the year.

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.

# **BERRYMEAD EVANGELICAL CHURCH**

## **ANNUAL REPORT FOR 2021 (CONT')**

### **Accounts**

### **Premises**

We are seeking to have some leaks repaired and 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 October.

### **Summary**

God has graciously kept us throughout this very difficult year. We have had to cancel many of our usual activities, and have lost regular contact with some of our people. We realize that being together in person is very important. We now have to encourage our folk to get together, physically, as often as possible, and to bring God's good news to the people in our community.

.....

Sidney Parker  
(Elder)

.....

Joseph Showunmi  
(Elder)

.....

Hemanth Burgula  
(Elder)

.....

Peter Dean  
(Elder)

6 February 2022

# **BERRYMEAD EVANGELICAL CHURCH**

## **ANNUAL REPORT FOR 2021 (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 31<sup>st</sup> December 2021, 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

6 April 2022

# **BERRYMEAD EVANGELICAL CHURCH**

## **ANNUAL REPORT FOR 2021 (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 2021

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 General Funds	2021 Restricted Funds	2021 Total Funds	2020 Total Funds
<b>INCOME AND EXPENDITURE</b>	£	£	£	£
<b>INCOMING RESOURCES</b>				
Offerings, gifts, legacies and grants	39,174	5,398	44,572	43,596
Bank interest	22	-	22	15
<b>Total incoming resources</b>	39,196	5,398	44,594	43,611
<b>RESOURCES EXPENDED</b>				
<b>Direct charitable expenditure</b>				
Gospel and Ministry	2,608	-	2,608	1,778
Gifts	13,805	19,919	33,724	33,778
Upkeep of premises	888	782	1,670	6,647
Equipment and flooring	284	-	284	1,607
	17,585	20,701	38,286	43,810
Other expenditure				
Management and administration of the charity	138	-	138	132
	138	-	138	132
<b>Total resources expended</b>	17,723	20,701	38,424	43,942
<b>Net incoming resources (resources expended) before transfers</b>	21,473	15,303	6,170	331
Transfers	16,373	16,373	-	-
<b>Net movement in Funds</b>	5,100	1,070	6,170	331
Fund balances brought forward at 1 January 2021	27,993	1,965	29,958	30,289
<b>Fund balances carried forward at 31 December 2021</b>	33,093	3,035	36,128	29,958

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### BALANCE SHEET AS AT 31 DECEMBER 2021

	This Year	Last Year
	£	£
<b><u>Current Assets</u></b>		
Insurance and other premiums and invoices paid in advance	488	197
Debtors	38	925
Balances at banks on deposit and current accounts	35,925	29,221
	36,451	30,343
<b><u>Deduct: Current Liabilities</u></b>		
Creditors	323	385
<b><u>Net Current Assets</u></b>	36,128	29,958
<b><u>Representing</u></b>		
<b><u>Unrestricted Funds</u></b>		
General Fund	33,093	27,993
<b><u>Restricted Funds</u></b>		
Building Fund	418	-
Equipment and Furniture Fund	1,970	1,570
Gap (The) Fund	38	38
Mano y Mano Fund	-	-
TEAR Fund	252	-
W3@ Fund	357	357
	3,035	1,965
Total Funds	36,128	29,958

Approved by the Managing Trustees on 6 February 2022

..... Hemanth Burgula

..... Peter Dean

..... Sidney Parker

..... Joseph Showunmi



# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR

	This Year	Last Year
<b><u>UNRESTRICTED FUNDS</u></b>		
<b><u>General Fund</u></b>	£	£
<u>Income</u>		
Offerings and gifts	39,174	37,040
Bank interest	22	15
	<b>39,196</b>	<b>37,055</b>
<u>Expenditure</u>		
<u>Gospel and ministry</u>		
Annual donation to Evangelical Alliance	750	-
Telephone and broadband	407	291
Copyright licence	288	198
Web site	67	-
Good News newspaper	231	232
Computer applications	173	171
Thirty-eight eleven (was CCPAS)	141	141
Catering	138	38
Ealing Community Transport	121	45
Hire of rooms	75	-
Communion wine and disposable glasses	67	-
Speakers expenses	50	260
Subscription to Acton Churches Together	50	50
Subscription to Partnership	50	50
Stationery and Covid 19 signs	-	302
	<b>2,608</b>	<b>1,778</b>
<u>Gifts</u>		
Gifts to UK workers and missions	5,650	4,700
Oxygen concentrators for India	3,600	-
Gift to Acton Homeless Concern	1,000	1,000
Gift to Ealing Foodbank	1,000	1,000
Gift to the Living Room	1,000	1,000
Miscellaneous gifts	549	854
Gift to Ealing Churches Winter Night Shelter	500	1,000
Gift to Christians against poverty	500	500
Flowers and floral tributes	6	-
Gift to the Ascension Trust	-	500
	<b>13,805</b>	<b>10,554</b>
<u>Upkeep of premises</u>		
Heat, light and water	768	808
Church Growth Trust administration fee	120	120
Cleaning and cleaning materials	-	81
	<b>888</b>	<b>1,009</b>

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<b>UNRESTRICTED FUNDS (CONT')</b>	£	£
<b>General Fund - Expenditure (cont')</b>		
<u>Equipment</u>		
Central heating service	115	115
Insurance - contents of Hall etc	64	61
Insurance – Loss Recovery	55	52
Insurance - All Risks	38	36
Pedal bins	12	350
Thermometers	-	218
Roller banners	-	148
P.A.T. (Portable appliance tests)	-	108
Miscellaneous items of small equipment	-	107
Catering equipment	-	3
	284	1,198
<u>Management and administration of the charity</u>		
Reporting Accountants' fee	138	132
	138	132
Total expenditure for year	17,723	14,671
Surplus/(deficit) for year before transfers	21,473	22,384
<u>Deduct: Transfers to Restricted Funds</u>		
Building Fund	-	618
Missionary Fund	15,798	16,655
Christian Aid Fund	500	500
Mano y Mano Fund	75	538
TEAR Fund	-	183
	16,373	18,494
Surplus/(deficit) for year after transfers	5,100	3,890
Fund balance brought forward at 1 January 2021	27,993	24,103
<b>Fund balance carried forward at 31 December 2021</b>	<b>33,093</b>	<b>27,993</b>

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
<b><u>RESTRICTED FUNDS</u></b>	£	£
<b><u>BUILDING FUND</u></b>		
<u>Income</u>		
Offerings and gifts	1,200	1,450
<u>Expenditure</u>		
Roof repairs	-	4,900
Insurance of building	782	738
	782	5,638
Surplus/(deficit) for year	418	4,188
Transfer from General Fund	-	618
Surplus/(deficit) for year after transfer	418	3,570
Fund balance brought forward at 1 January 2021	-	3,570
<b>Fund balance carried forward at 31 December 2021</b>	418	-
<b><u>CHRISTIAN AID FUND</u></b>		
<u>Income</u>		
Offerings and gifts	-	-
<u>Expenditure</u>		
Gifts to Christian Aid	500	500
Surplus/(deficit) for year	500	500
Transfer from General Fund	500	500
Surplus/(deficit) for year after transfer	-	-
Fund balance brought forward at 1 January 2021	-	-
<b>Fund balance carried forward at 31 December 2021</b>	-	-
<b><u>EQUIPMENT &amp; FURNITURE FUND</u></b>		
<u>Income</u>		
Offerings and gifts	400	484
<u>Expenditure</u>		
Apple iPad	-	409
Surplus/(deficit) for year	400	75
Fund balance brought forward at 1 January 2021	1,570	1,495
<b>Fund balance carried forward at 31 December 2021</b>	1,970	1,570

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

		This Year	Last Year
		£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>			
<b><u>GAP (THE) FUND</u></b>			
<u>Income</u>		-	-
<u>Expenditure</u>		-	-
Fund balance brought forward at 1 January 2021		38	38
<b>Fund balance carried forward at 31 December 2021</b>		38	38
<b><u>MANO Y MANO FUND</u></b>			
<u>Income</u>			
Gifts		956	1,111
<u>Expenditure</u>			
Gifts to Mano y Mano		1,031	1,649
Surplus/(deficit) for year		75	538
Transfer from General Fund		75	538
		-	-
Fund balance brought forward at 1 January 2021		-	-
Fund balance carried forward at 31 December 2021		-	-
<b><u>MISSIONARY FUND</u></b>			
<u>Income</u>			
Offerings and gifts		1,590	1,420
<u>Expenditure</u>			
Gifts to missionaries		13,300	12,850
Gifts to missionary organisations		4,088	5,225
		17,388	18,075
Surplus/(deficit) for year		15,798	16,655
Transfer from General Fund		15,798	16,655
		-	-
Fund balance brought forward at 1 January 2021		-	-
<b>Fund balance carried forward at 31 December 2021</b>		-	-
	See Note		
	4		

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>		
<b><u>TEAR FUND</u></b>		
<u>Income</u>		
Offerings and gifts	1,252	2,091
<u>Expenditure</u>		
Gifts to TEAR Fund	1,000	3,000
Surplus/(Deficit) for year	252	909
Transfer from General Fund	-	183
Surplus/(deficit) for year after transfer	252	726
Fund balance brought forward at 1 January 2021	-	726
<b>Fund balance carried forward at 31 December 2021</b>	252	-
<b><u>W3@ FUND</u></b>		
<u>Income</u>	-	-
<u>Expenditure</u>	-	-
Fund balance brought forward at 1 January 2021	357	357
<b>Fund balance carried forward at 31 December 2021</b>	357	357
<b><u>SUMMARY OF MOVEMENTS ON RESTRICTED FUNDS</u></b>		
<u>Income</u>		
Building Fund	1,200	1,450
Christian Aid Fund	-	-
Equipment and Furniture Fund	400	484
Mano y Mano Fund	956	1,111
Missionary Fund	1,590	1,420
TEAR Fund	1,252	2,091
	5,398	6,556
<u>Expenditure</u>		
Building Fund	782	5,638
Christian Aid Fund	500	500
Equipment and Furniture Fund	-	409
Mano y Mano Fund	1,031	1,649
Missionary Fund	17,388	18,075
TEAR Fund	1,000	3,000
	20,701	29,271

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

	This Year	Last Year
	£	£
<b><u>RESTRICTED FUNDS (CONT')</u></b>		
<u>Transfers from Unrestricted Funds</u>		
Building Fund	-	618
Christian Aid Fund	500	500
Mano y Mano Fund	75	538
Missionary Fund	15,798	16,655
TEAR Fund	-	183
	16,373	18,494
<u>Funds balances brought forward at 1 January 2021</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
<b><u>Fund balances carried forward at 31 December 2021</u></b>		
Building Fund	418	-
Equipment and Furniture Fund	1,970	1,570
Gap (The) Fund	38	38
TEAR Fund	252	-
W3@ Fund	357	357
	3,035	1,965
<b><u>Overall Summary - Restricted Funds</u></b>		
Income	5,398	6,556
Expenditure	20,701	29,271
Surplus/(Deficit) before transfers from unrestricted funds	15,303	22,715
Transfers from unrestricted funds	16,373	18,494
Surplus/(Deficit) after transfers from unrestricted funds	1,070	4,221
Funds balances brought forward at 1 January 2021	1,965	6,186
<b>Funds balances carried forward at 31 December 2021</b>	3,035	1,965

# BERRYMEAD EVANGELICAL CHURCH

## ACCOUNTS FOR 2021 (CONT')

### INCOME & EXPENDITURE FOR THE YEAR (CONT')

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#### 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 £1,690 in respect of tax recovered under the Gift Aid scheme. (In 2020 the equivalent figure was £2,199.)
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 31<sup>st</sup> December 2021, 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

6 April 2022