



**St Hugh of Lincoln Nursery School, Witney**

**Report and Financial Statements**

**for the year ended 31<sup>st</sup> August 2020**

**Registered Charity No. 1165088**

**Ofsted Registration No. EY501227**

**St Hugh of Lincoln Nursery School, Witney**  
**Report of the Trustees**  
**for the year ended 31<sup>st</sup> August 2020**

The trustees of St Hugh of Lincoln Nursery School, Witney present their annual report and accounts for the year ended 31 August 2020, and confirm that they comply with the requirements of the Charities Act 2011, our governing document, the Charities Statement of Recommended Practice (SORP), the Financial Reporting Standard for Smaller Entities (FRSSE), and UK Generally Accepted Accounting Practice.

### **Objectives and activities**

The objectives of St Hugh of Lincoln Nursery School are to provide the necessary facilities for the daily care, recreation and education of children by the provision of a nursery school within the Catholic parish of Witney in the county of Oxfordshire, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities; in each case only insofar as such objects are not contrary to the advancement of the Christian religion in accordance with the tenets and creed of the Roman Catholic Church.

St Hugh of Lincoln Nursery School aims to ensure high standards of management, teaching and learning to raise outcomes for all children attending the nursery school in numerous ways including:

- Stimulating and motivating children to learn through curiosity, imagination and concentration;
- Making accurate judgements to identify next steps appropriately for all children;
- Improving on the quality of curriculum and routines to enhance literacy skills for all children;
- Enhancing children's learning in a natural environment, and improving personal, social and health development;
- Letting children know their views are important and their voices are heard;
- Improving communication and language outcomes;
- Narrowing the gap between groups of children;
- Giving additional support to individual children where there is a need;
- Developing an enabling environment for children with English as an Additional Language.

We have a clear action plan in place, with measurable success criteria, which is updated and further developed by the Nursery School Manager on an ongoing basis. We use this to assess our progress in attaining our desired outcomes, and ensure we continue to improve on our high level of care and early-years education for all children attending the nursery school.

The trustees have referred to the guidance contained in the Charity Commission's guidance on public benefit when codifying the charity's aims and objectives, and continue to do so when carrying out duties to which the guidance relates.

### **Achievements and performance**

The main achievement of the nursery school during the last year has been to provide a high standard of education, support and care for each of the 63 children who have attended. This has included 10 children with English as an additional language, including 6 Polish, 1 Tibetan, 2 Portuguese and 1 Vietnamese, 7 children with special educational needs, 6 children on Early Years Pupil Premium, 5 children receiving two-year-old funding and 3 vulnerable children.

We continue to use the tracking system to identify the progress of individual children and have put plans into place to ensure that all individuals develop and make progress.

Training for staff has been high on the agenda and has included Designated Lead and Generalist Safeguarding, Safer Recruitment, Self-Regulation, Getting to Know the Ofsted Early Years Handbook, Inclusion, Equality and Diversity, Phase 1 phonics, Music Development Matters in the Early Years, Think

**St Hugh of Lincoln Nursery School, Witney**  
**Report of the Trustees (continued)**  
**for the year ended 31<sup>st</sup> August 2020**

**Achievements and performance (*continued*)**

Family (Covid – 19 package) and Awareness of Child Abuse and Neglect (Covid – 19 package). The training has helped to keep the nursery school up to date with current legislation and practices in the early years, ensuring children are protected and safe and given the best opportunities in early life.

Activities and routines have been continually updated following information received on current, best practice. We continue to use the Letters & Sounds programme to prepare children for phonic work at primary school and have introduced a 'Rhyme of the month' to enhance the understanding of rhythm in words and language.

Forest School continues each week in the wild area of the primary school field next door. Studies have shown how children's personal, social, and emotional development is improved by learning independently in the natural environment.

We have formed a close relationship with the Care Home next door to the nursery school and have taken the children on weekly visits to spend time sharing activities and experiences with the residents. Unfortunately, due to the coronavirus our visits were suspended in March 2020, but we hope to resume the visits once it is safe to do so.

We have also strengthened our partnership with Our Lady of Lourdes Primary School, joining them for lunch on a number of occasions and our aim is to develop this partnership further.

Working with the area Special Educational Needs Inclusion Teacher, we have developed and implemented plans to help the children with Special Educational Needs and Disabilities, including those with Global Development Delay. We regularly work with Speech and Language Therapists to support our children with their communication and have received advice from the Occupational Therapist and other Early Years Support Workers. Our Special Educational Needs Coordinator and the staff continue to make, and use resources advised by other professionals to ensure progress for SEN children is maintained.

We have received the Disability Access Fund for two children and have been working with the families to ensure they are supported and the children are able to reach their full potential.

Children continue to be involved in making decisions during our everyday practice through voting at Café time and by deciding on the theme for the summer house in the garden. The children's views on life at the nursery school are sought in our annual questionnaire and are shared in staff meetings so that we can act on any of their concerns or ideas. In 2020, 61% of our families returned the annual questionnaire and 46% of children gave their views. This enables us to ensure the nursery school maintains the high standards we promote and that the children are happy and progressing well.

Children's profiles continue to be sent to parents 6 times per year, so that their learning and progress at nursery school can be regularly reviewed at home. Parents are asked to send in their observations and photographs from home so that a broader picture of each child's learning can be gathered. Our home visits have been very successful in helping the nursery school staff accurately find the starting points for each child's learning.

We continue to use peer-to-peer observations to evaluate practice and maintain high standards, including written and video observation methods.

**St Hugh of Lincoln Nursery School, Witney**  
**Report of the Trustees (continued)**  
**for the year ended 31<sup>st</sup> August 2020**

**Achievements and performance (continued)**

The nursery school has been involved in several fund-raising activities so that our children gain an awareness of others in need. This has included raising funds for Millers Grange Care Home, next door. The Care Home was most grateful for our contribution and used the funds to provide special experiences for the residents including trips out and inviting special guests into the home.

We have also donated food and supplies to the Witney Food Bank through our Harvest Festival and took part in the Samaritans Purse Shoebox Appeal (sending around 20 shoeboxes filled with gifts to children around the world).

Our Friends Committee arranged for the nursery school to be sponsored by the Waitrose Community Matters scheme and we were pleased to receive a cheque for £315 to purchase a picnic table for our children to use in the garden.

In the summer of 2020, 38 of our children moved on to 9 different primary schools in the area. Their reports were sent to the Foundation Stage teachers and discussions took place regarding learning and development over the phone (visits from Foundation Stage Teachers were suspended this year due to Covid 19).

This year during the coronavirus crisis, the nursery remained open throughout the pandemic to care for the children of Key Workers and vulnerable children. Communication with all families continued through Parentmail and phone calls, offering support where needed. The nursery school opened to all of the older children on June 1<sup>st</sup> and to the younger children on June 15<sup>th</sup> and we were pleased that 74% of our children returned.

Risk assessments were carried out and government guidelines followed to ensure the health and safety of all individuals. Staff members were briefed on all new routines and regulations and posters were displayed giving clear guidance on rules and recommendations.

The routine was amended to reduce the spread of infection including using two metre markers on the entrance path, dropping children at the front door of the nursery school (rather than parents coming in) and using the new driveway as an exit so that a circular system for arrival and departure was followed. No individuals other than staff and children were allowed to enter the building. On arrival all staff and children washed their hands to prevent contamination from outside of the building.

We divided the nursery school into zones both inside and outside, allocating one particular zone as the 'home zone' for each key person and their group of key children. After washing their hands, children would immediately go to their home zone to be greeted and have 'Welcome Time' with their key person. The daily routine then proceeded with the key person and children remaining in their key group (with a maximum of 8 children) throughout the day, moving from zone to zone rather like circuit training in the gym. In this way the groups were not mixing and had more chance of keeping a safe distance from one another.

All Resources for the children were minimised to prevent the spread of germs, removing all soft furnishing, dress-up clothes and dolls clothes and other soft materials, as recommended by the government guidelines. Each key person carefully selected the reduced amount of resources for their zone displaying them attractively to entice and encourage children to play.

**St Hugh of Lincoln Nursery School, Witney**  
**Report of the Trustees (continued)**  
**for the year ended 31<sup>st</sup> August 2020**

**Achievements and performance (continued)**

Individual batches of playdough were made for individual children then discarded after each use. Water play was provided in individual trays rather than in the large communal water tray. All resources and toys used in each zone were sprayed and cleaned with antibacterial solution by the key person, before groups moved on to the next zone, therefore minimising the possibility of cross contamination between groups.

Each key group was assigned a particular toilet and sink to use throughout the term, and this was identified by a photograph of their key person being displayed on the toilet and sink. We learned a new song to sing whilst hands were being washed ensuring that the front, back and in between parts were reached and washing continued for an extended period of time.

To support the parents during this difficult time no fees were charged for term 5. Parents then had the option not to have their children return in term 6, in which case no fees were charged. Younger children were only charged from June 15<sup>th</sup> – the date we invited them to start (2 weeks later than the older children).

Flexible drop off and collection times were offered to reduce congestion and minimise contact between families.

All children, staff and parents adapted extremely well to the new routine and to the safety measures we put into place. Staff worked hard to maintain the highest possible standards of cleanliness and worked well together swapping zones and negotiating where groups would be located to minimise contact.

Children followed the rules and learned very quickly to stay in their allocated zone with their key person. We found that the children remained calm and relaxed and new friendships were made within their key group. In fact, some of the measures we put into place worked so well that we will be considering maintaining them at the start of the new academic year (whether or not the threat of the coronavirus remains).

At the end of the academic year we said a sad final farewell to our Manager, Louise Barrie. During her successful 10 years of leading the team, Louise introduced measures to ensure continued development of staff and children, and the nursery school Ofsted rating improved from “Good” to “Outstanding”. We are tremendously grateful to have had the benefit of her exceptional skill, and will miss her very much. The good news was that our longstanding Deputy Manager Claire Hemsley was appointed as the new Nursery School Manager, starting on the 1<sup>st</sup> September 2020.

**St Hugh of Lincoln Nursery School, Witney**  
**Report of the Trustees (continued)**  
**for the year ended 31<sup>st</sup> August 2020**

**Financial Review**

The academic and financial year ended 31<sup>st</sup> August 2020 was universally an extraordinary one, and the experience of the nursery school was no exception. The details of how we responded to the Covid-19 pandemic by changing the way we operated can be found in the Achievements and Performance section of this report. Financially we were fortunate to benefit from the government's generous schemes to support Early Years education, and we received the full amount of funding that we would have done had all the registered children attended for their intended sessions during the lockdown period. We also were credited with the full value of our annual rates bill, saving us some expenditure.

We were very grateful for the donations we received, totalling £1,753. Of this, £1,038 was raised by The Friends of St Hugh of Lincoln Nursery School. These donations enable us to buy additional equipment for use by the children attending the nursery school.

As stated above, we did not charge families fees for term five, and fewer children attended over a shorter period of time in term six. This naturally had an effect on our fee income for the year, which was already 30% lower than in the previous financial year as there were 10% fewer children registered than previously, and of the sessions attended, more were eligible for government funding. As a result, whilst our fee income reduced by £10.3K, our income from Early Years and other grants was higher than last year by £3.7K.

Staff costs were lower in the financial year under review, in spite of the pay increases in April 2019 and April 2020 of (average) 6% and 3% respectively, because during lockdown there was no call for overtime to be worked, and because in her last four terms of service, our manager reduced her hours to work effectively four days per week. Other direct expenditure on nursery school activities was lower than in the previous financial year, partly because of the reduced need during lockdown, and partly because the outsourced music sessions ceased. Maintenance costs were lower than in the 2018-19 financial year, as the additional expenditure on arranging the new driveway was completed in the earlier year. Recruitment costs saw a steep increase, as we needed to advertise for a new manager, deputy manager and practitioner. The necessary acquisition of a new photocopier resulted in an increase in leasing costs, and in spite of the rates holiday, our service charges increased in the year because of the increased cost of utilities on-charged to us by Our Lady of Lourdes School. Although staff training continued in the year ended 31 August 2020, nothing was quite as costly as the paediatric first aid course taken by all staff in the 2018-19 financial year, so this expenditure line was lower.

Overall we achieved a surplus of £5,479 for the year, which will be retained in our funds for future maintenance and running of the nursery school.

Our unrestricted reserves at the end of August 2020 totalled £122,079, of which £116,094 were free reserves. This compares with unrestricted reserves of £107,031 and free reserves of £101,366 at the end of August 2019. Our restricted reserve comprises the unamortised value of the nursery school building extension, which was funded by our nursery school founder, Mr Christopher Flynn in 2008. The extension is being depreciated over a period of 20 years, over which term the fund will be amortised in equal proportions. Our policy has been to continue to grow our free reserves each year by an amount at least equivalent to the depreciation on the building extension, in order to ensure our ability to fund any necessary further building work in the future, following the natural wear and tear on the property. At the end of August 2020 our unrestricted reserves exceeded this level by £880 and we will be reviewing our policy in the coming financial year to ascertain whether it is still appropriate.

The trustees consider that the nursery school is a going concern, and our report is prepared accordingly.

**St Hugh of Lincoln Nursery School, Witney  
Report of the Trustees  
for the year ended 31<sup>st</sup> August 2020 (continued)**

**Structure, Governance and Management**

St Hugh of Lincoln Nursery School is constituted as a Charitable Incorporated Organisation; registered as such in January 2016, having previously been run as a part of the Birmingham Diocesan Trust.

Trustees are appointed by a resolution passed at a properly convened meeting of the trustees of the charity. In selecting individuals for appointment as charity trustees, the trustees of the charity ensure that prospective trustees know of and accept the object of the charity, and pay regard to the skills, knowledge and experience needed for effective administration of the CIO. The trustees ensure that they take notice of instructions given by the Catholic Archbishop of Birmingham for the appointment of the parish priest of Witney as a trustee, and they shall consult with the Archbishop or his representative in making the arrangements for any such appointment.

The trustees meet four to six times a year, to review progress and planned activities as well as finances, health and safety, property and diocesan matters where these arise. In addition the Nursery School Manager will call upon any of the trustees for advice or expertise in their area where additional support is needed. There are also one or two separate meetings of the finance committee to review and discuss nursery school fees and staff remuneration. Recommendations are brought from these meetings to the whole body of trustees for approval.

**Trustees**

Mrs Rachel Crouch	Chair
Mrs Anne Tester	Hon. Treasurer
Fr Patrick Broun	Parish Priest
Mrs Sophie Smith	Secretary
Mr Liam Durkin	Health and Safety Officer
Mrs Sarah Hubbard	(resigned 27 March 2020)
Mr Matthew Lee	(appointed 27 January 2020)

**Contact Details**

**Address:** Curbridge Road  
Witney  
Oxfordshire  
OX28 5JZ

**Website:** [www.sthughoflincolnnursery.co.uk](http://www.sthughoflincolnnursery.co.uk)

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

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Rachel Crouch (Chair)  
19<sup>th</sup> April 2021

**St Hugh of Lincoln Nursery School, Witney**  
**Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> August 2020**

		<b>Restricted Fund £</b>	<b>Unrestricted Funds £</b>	<b>Total 2020 £</b>	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total 2019 £</b>
	<b>Note</b>						
<b>Income and endowments from:</b>							
Donations	2	-	1,752	1,752	-	1,242	1,242
Charitable activities	3	-	161,537	161,537	-	168,083	168,083
Investments – bank interest		-	438	438	-	92	92
		-	163,727	163,727	-	169,417	169,417
<b>Expenditure on:</b>							
Charitable activities	4						
Direct expenditure		-	129,381	129,381	-	137,875	137,875
Management and admin		9,569	19,298	28,867	9,568	19,531	29,099
Total expenditure on Charitable activities		9,569	148,679	158,248	9,568	157,406	166,974
<b>Net movement in funds</b>		(9,569)	15,048	5,479	(9,568)	12,011	2,443
<b>Reconciliation of funds:</b>							
Total funds brought forward		79,737	107,031	186,768	89,305	95,020	184,325
<b>Total funds carried forward</b>		<b>70,168</b>	<b>122,079</b>	<b>192,247</b>	<b>79,737</b>	<b>107,031</b>	<b>186,768</b>



**St Hugh of Lincoln Nursery School, Witney**  
**Balance Sheet**  
**As at 31<sup>st</sup> August 2020**

			31 Aug 2020		31 Aug 2019	
	Note	£		£		£
<b>Fixed assets</b>						
Tangible assets	5	76,154		85,402		
		<u>          </u>	76,154	<u>          </u>	85,402	
<b>Current assets</b>						
Debtors		89		-		
Prepayments and accrued income		3,321		2,291		
Cash at bank and in hand		114,565		101,907		
		<u>          </u>		<u>          </u>		
		117,975		104,198		
<b>Creditors</b>						
Amounts falling due within one year		327		1,908		
Accrued expenses	6	374		-		
PAYE and NI liability		1,181		924		
		<u>          </u>		<u>          </u>		
		1,882		2,832		
<b>Net current assets</b>			116,093		101,366	
<b>Net assets</b>			<u><u>192,247</u></u>		<u><u>186,768</u></u>	
<b>The funds of the charity:</b>						
Unrestricted funds		122,079		107,031		
Restricted fund – building extension		70,168		79,737		
		<u>          </u>		<u>          </u>		
<b>Total charity funds</b>			<u><u>192,247</u></u>		<u><u>186,768</u></u>	

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Anne Tester (Trustee)

**St Hugh of Lincoln Nursery School, Witney**  
**Notes to the accounts for the year ended 31<sup>st</sup> August 2020**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

*Basis of preparation*

The financial statements have been prepared under the historic cost convention, in accordance with the Charities Statement of Recommended Practice (SORP), the Financial Reporting Standard for Smaller Entities (FRSSE), and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit.

The trustees consider that there are no material uncertainties about the nursery school's ability to continue as a going concern.

*Income*

Income is included when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

*Donated items and services*

Donated goods are recognised as income when the charity has control over the item.  
Donated services arise in the form of work performed voluntarily by one or more trustees. This is not quantified in our accounts.

*Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is generally upon notification of the interest paid or payable by the bank.

*Fund accounting*

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.  
Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work. Our restricted fund comprises the unamortised value of the nursery school building extension.

*Tangible fixed assets*

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Building extension	20 years	straight line
Outside play area improvements	5 – 10 years	straight line
Office equipment, furniture and fittings	3 years	straight line

**St Hugh of Lincoln Nursery School, Witney**  
**Notes to the accounts for the year ended 31<sup>st</sup> August 2020 (continued)**

<b>2. Donations</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>
The Friends of St Hugh of Lincoln Nursery School	1,038	865
Leavers' donations	25	260
Waitrose	315	-
Care UK	200	-
Other	174	117
	<hr/>	<hr/>
	1,752	1,242
	<hr/>	<hr/>

<b>3. Income from Charitable activities</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>
Nursery School fees	20,720	31,039
Early Years and Other Government Grants	140,641	136,907
Other fees, commissions and claims	176	137
	<hr/>	<hr/>
	161,537	168,083
	<hr/>	<hr/>

**4. Expenditure on Charitable activities**

	<b>Restricted Fund</b>	<b>Unrestricted Funds</b>	<b>Total 2020</b>	<b>Restricted Fund</b>	<b>Unrestricted Funds</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct expenditure on nursery school activities</b>						
Wages and Employers' National Insurance	-	123,771	123,771	-	127,428	127,428
Equipment and Educational Materials	-	4,842	4,842	-	8,252	8,252
Consumables	-	311	311	-	903	903
Training	-	457	457	-	1,292	1,292
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	129,381	129,381	-	137,875	137,875
<b>Management and Administration of the Charity</b>						
Repairs, maintenance and cleaning	-	6,560	6,560	-	7,801	7,801
Insurance	-	1,917	1,917	-	1,807	1,807
Recruitment advertising	-	918	918	-	278	278
Leasing and equipment	-	1,357	1,357	-	978	978
Rates and services	-	3,060	3,060	-	2,887	2,887
Telephone and internet	-	668	668	-	681	681
Printing, postage and stationery	-	981	981	-	913	913
Entertainment – staff	-	370	370	-	338	338
Travel	-	62	62	-	164	164
Professional fees	-	1,019	1,019	-	1,264	1,264
Bank charges	-	60	60	-	65	65
Depreciation	9,569	2,150	11,719	9,568	1,830	11,398
Bad debts	-	-	-	-	102	102
Sundry	-	176	176	-	378	378
Donations	-	-	-	-	45	45
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9,569	19,298	28,867	9,568	19,531	29,099
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**St Hugh of Lincoln Nursery School, Witney**  
**Notes to the accounts for the year ended 31<sup>st</sup> August 2020 (continued)**

**5. Fixed Assets**

	Plant and Equipment £	Property Improvements £	Total £
<b>COST</b>			
At 1 <sup>st</sup> September 2019	19,850	222,332	242,182
Additions	416	2,055	2,471
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> August 2020	20,266	224,387	244,653
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> September 2019	19,436	137,344	156,780
Charge for year	302	11,417	11,719
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> August 2020	19,738	148,761	168,499
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> August 2020	528	75,626	76,154
	<hr/>	<hr/>	<hr/>
At 31 <sup>st</sup> August 2019	414	84,988	85,402
	<hr/>	<hr/>	<hr/>

**6. Accrued Expenses**

	31 Aug 2020 £	31 Aug 2019 £
Accrued expenses	374	-
	<hr/>	<hr/>
	374	-
	<hr/>	<hr/>

## **Independent Examiner's Report to the trustees/members of St Hugh of Lincoln Nursery School, Witney**

I report on the accounts for the year ended 31<sup>st</sup> August 2020 which are set out on pages 7 to 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 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 the course of 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 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Catherine Wilson FCMA  
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**14<sup>th</sup> February 2021**