



Smailes Goldie
CHARTERED ACCOUNTANTS

REGISTERED COMPANY NUMBER: 11804938
REGISTERED CHARITY NUMBER: 1182660

The P27 Trust

Financial Statements

31 March 2024



SD-0216177-1-6

The P27 Trust

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The P27 Trust (Registered number: 11804938)

Report of the Trustees **for the year ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The only objective for which the charitable company is established is for the public benefit to further such exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The objective of providing grants to charities is to expand the reach and/or impact of the charity amongst those they serve.

The charitable company does not carry out fundraising activities.

Grantmaking policy

The Trustees are particularly interested in supporting Christian charities (including those established to advance the Christian faith or otherwise operating within a Christian ethos) to further the Christian gospel and/or to offer compassionate relief to people in communities in charitable need including those requiring physical, mental and spiritual support both in the UK and abroad.

The charitable company will not normally support applications from charities with annual income in excess of £10 million, charities whose reserves are in excess of one year's expenditure, or charities that are dedicated to issues deemed by the Trustees to already be well funded.

The charitable company invites written applications for grants from organisations in the UK, although grants are also made to overseas charities. All applications are logged, acknowledged via email and screened for eligibility. The Trustees meet several times a year to consider and review applications that have passed eligibility requirements. Trustees assess applications on a number of factors, including whether people will be directly helped by the work of the charity; the faith, vision and commitment of the charity to its cause; whether the charitable company's input will pump-prime the work of the charity and have a catalytic effect. Applicants are informed of the Trustees decision after the Trustees have met.

The Trustees often request reports from the charities who receive grants. The feedback requested varies based on the individual situation of each charity at the time of the grant. The reports are believed to be sufficient for monitoring the quality of those grants and appropriateness of the size of the grant made. Where reports have not been requested, the Trustees are satisfied that a charity's annual report will provide sufficient information about the use of funds.

Going Concern

The Trust is a charitable organisation that receives donations from related parties to be used in achieving the Trust's charitable objectives and cover the running costs of the Trust. No grants are committed to or provided without first the funding being received by the Trust. As such, the Trust needs to maintain a surplus to cover the relatively low running costs of the Trust through the going concern assessment period.

At the balance sheet date, the Trust held £315,904 in readily accessible bank accounts compared to annual running costs of less than £10,000. There are no significant changes expected to the cost base of the Trust in the going concern period.

Consequently, the Trustees conclude that the Trust has adequate financial resources to continue to operate throughout the going concern assessment period to November 2025.

The P27 Trust (Registered number: 11804938)

Report of the Trustees

for the year ended 31st March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Grants totalling £1,033,494 have been made to charities supporting causes within the UK and beyond, assisting a wide variety of causes in the period.

FINANCIAL REVIEW

Financial position

The statement of financial activities is set out on page 8.

Net income for the year totalled £208,835 and retained funds at the end of the year amounted to £309,155.

The Trustees are satisfied that the charitable company's assets are available and adequate to fulfil its obligations.

Reserves policy

The trustees seek to support Christian charities (including those established to advance the Christian faith or otherwise operating within a Christian ethos) to further the Christian gospel and/or to offer compassionate relief to people and communities in charitable need including those requiring physical, mental and spiritual support both in the UK and abroad. The Trustees therefore believe it is appropriate to hold sufficient reserves to provide support funding applications that are approved

At the balance sheet date, the charity held unrestricted reserves of £309,155.

FUTURE PLANS

The Trustees intend to continue making grants in accordance with the charity's grant making policies as available reserves allow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company was formed under Memorandum and Articles incorporated 4 February 2019.

The charitable company's application to the Charities Commission for registration as a charity was accepted on 27 March 2019.

Recruitment and appointment by Trustees

The Trustees keep the composition of the Board under review and will seek to appoint additional members known to have the appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

Organisational structure

None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the charitable company and guarantee to contribute £1 in the event of winding up.

The charitable company ensures that Trustees are kept informed of the activities and performance of the charitable company and are provided with regular management information. Trustees meet periodically throughout the year to review all aspects of the charitable company's activities.

Day to day running and administration of the charitable company is undertaken by A L Charlesworth.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Trustee induction and training

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustee induction and training is informal. New Trustees are provided with copies of the governing documents, latest set of accounts and taken through the process employed by the charitable company.

The P27 Trust (Registered number: 11804938)

Report of the Trustees

for the year ended 31st March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have considered the risks faced by the charitable company. They are satisfied that appropriate measures have been taken and systems put in place to mitigate these risks and minimise the impact on the charitable company, should difficulties materialise. Major risks that the Trustees have considered and have taken steps to mitigate include having robust assessment and monitoring processes to ensure grants are made for work which is considered charitable and ensuring that the charitable company is compliant with legislation and regulation through taking any necessary professional advice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11804938 (England and Wales)

Registered Charity number

1182660

Registered office

The Farm Offices
St Helen's Farm
Seaton Ross
York
YO42 4NP

Trustees

A A Wielkopolski
S Patrick
K M Wielkopolska
T R Nelson

Auditors

Smailes Goldie Limited
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Bankers

HSBC Bank plc
13 Parliament Street
York
YO1 8XS

Virgin Money
Symington House
7-8 North Avenue
Clydebank
G81 2NT

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The P27 Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The P27 Trust (Registered number: 11804938)

Report of the Trustees

for the year ended 31st March 2024

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on and signed on its behalf by:

.....
S Patrick - Trustee

Report of the Independent Auditors to the Members of The P27 Trust

Opinion

We have audited the financial statements of The P27 Trust (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of The P27 Trust

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of The P27 Trust

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Financial Reporting Framework FRS102, Charities Act 2011, Companies Act 2006, data protection and anti-bribery legislation. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of The P27 Trust

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Matthew Fox FCCA (Senior Statutory Auditor)
for and on behalf of Smailes Goldie Limited
Chartered Accountants
Statutory Auditor
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date:

The P27 Trust

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

for the year ended 31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,250,000	2,700,000
Investment income	3	<u>138</u>	<u>91</u>
Total		<u>1,250,138</u>	<u>2,700,091</u>
 EXPENDITURE ON			
Charitable activities	4		
Grants payable		1,033,494	2,824,500
Other charitable activities		<u>7,809</u>	<u>5,711</u>
Total		<u>1,041,303</u>	<u>2,830,211</u>
 NET INCOME/(EXPENDITURE)		208,835	(130,120)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>100,320</u>	<u>230,440</u>
 TOTAL FUNDS CARRIED FORWARD		<u>309,155</u>	<u>100,320</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The P27 Trust (Registered number: 11804938)

Balance Sheet

31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		315,904	105,945
CREDITORS			
Amounts falling due within one year	9	(6,749)	(5,625)
NET CURRENT ASSETS		<u>309,155</u>	<u>100,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>309,155</u>	<u>100,320</u>
NET ASSETS		<u>309,155</u>	<u>100,320</u>
FUNDS			
Unrestricted funds		<u>309,155</u>	<u>100,320</u>
TOTAL FUNDS		<u>309,155</u>	<u>100,320</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S Patrick - Trustee

The P27 Trust

Cash Flow Statement

for the year ended 31st March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>209,821</u>	<u>(126,092)</u>
Net cash provided by/(used in) operating activities		<u>209,821</u>	<u>(126,092)</u>
Cash flows from investing activities			
Interest received		<u>138</u>	<u>91</u>
Net cash provided by investing activities		<u>138</u>	<u>91</u>
Change in cash and cash equivalents in the reporting period		209,959	(126,001)
Cash and cash equivalents at the beginning of the reporting period		<u>105,945</u>	<u>231,946</u>
Cash and cash equivalents at the end of the reporting period		<u><u>315,904</u></u>	<u><u>105,945</u></u>

The notes form part of these financial statements

The P27 Trust

Notes to the Cash Flow Statement

for the year ended 31st March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	208,835	(130,120)
Adjustments for:		
Interest received	(138)	(91)
Increase in creditors	<u>1,124</u>	<u>4,119</u>
Net cash provided by/(used in) operations	<u>209,821</u>	<u>(126,092)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>105,945</u>	<u>209,959</u>	<u>315,904</u>
	<u>105,945</u>	<u>209,959</u>	<u>315,904</u>
Total	<u>105,945</u>	<u>209,959</u>	<u>315,904</u>

The notes form part of these financial statements

The P27 Trust

Notes to the Financial Statements

for the year ended 31st March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The P27 Trust is a registered charity and private company limited by guarantee registered in England and Wales. The charitable company's registered office is as stated on the Report of the Trustees.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Income

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

Charitable activities include all expenditure directly related to the objectives of the charitable company.

Grants payable to third parties are within the charitable objectives. Where an unconditional grant is offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grant. Where grants are conditional relating to performance, then the grant is only accrued when any unfulfilled conditions are outside of the control of the charitable company.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in accordance with the charitable objectives.

Debtors

Debtors are recognised when there is a legal entitlement.

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event and the amount due to settle the obligation can be measured or estimated reliably.

Going Concern

The Trust is a charitable organisation that receives donations from related parties to be used in achieving the Trust's charitable objectives and cover the running costs of the Trust. No grants are committed to or provided without first the funding being received by the Trust. As such, the Trust needs to maintain a surplus to cover the relatively low running costs of the Trust through the going concern assessment period.

The P27 Trust

Notes to the Financial Statements - continued

for the year ended 31st March 2024

1. ACCOUNTING POLICIES - continued

At the balance sheet date, the Trust held £315,904 in readily accessible bank accounts compared to annual running costs of less than £10,000. There are no significant changes expected to the cost base of the Trust in the going concern period.

Consequently, the Trustees conclude that the Trust has adequate financial resources to continue to operate throughout the going concern assessment period to 2025.

2. DONATIONS AND LEGACIES

The charity has benefited from the use of volunteers - J M Wright and A L Charlesworth.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>138</u>	<u>91</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grants payable	1,033,494	-	1,033,494
Other charitable activities	-	7,809	7,809
	<u>1,033,494</u>	<u>7,809</u>	<u>1,041,303</u>

5. GRANTS PAYABLE

	2024	2023
	£	£
Grants payable	<u>1,033,494</u>	<u>2,824,500</u>

	2024	2023
	£	£
Stewardship	1,005,000	2,770,000
Christ Church	5,000	-
Good News Church	5,000	-
A Way Out	13,000	-
Holme Family Connect	5,000	-
Homeless Pastors	5,000	-
Principle Trust	2,000	-
N-Gage	-	12,500
The Bridge Project	-	5,000
Rooted In	-	25,000
Friends International	-	10,000
Heart Church	-	2,000
Kings Church Manchester - repaid	(6,506)	-
	<u>1,033,494</u>	<u>2,824,500</u>

All grants have been paid to institutions.

The P27 Trust

Notes to the Financial Statements - continued for the year ended 31st March 2024

6. SUPPORT COSTS

	Governance costs £
Other charitable activities	<u><u>7,809</u></u>

Support costs, included in the above, are as follows:

	2024 Other charitable activities £	2023 Total activities £
Auditors' remuneration	5,943	4,000
Phone, website & IT costs	88	7
Bank charges	61	71
Sundry expenses	13	13
Accountancy fees	<u><u>1,704</u></u>	<u><u>1,620</u></u>
	<u><u>7,809</u></u>	<u><u>5,711</u></u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	5,943	4,000
Accountancy fee	<u><u>1,704</u></u>	<u><u>1,620</u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

S Patrick was reimbursed for expenses amounting to £13 (2023 £13) during the year in respect of Companies House filing fees.

The P27 Trust

Notes to the Financial Statements - continued for the year ended 31st March 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>6,749</u>	<u>5,625</u>

10. RELATED PARTY DISCLOSURES

Donations received:

	2024	2023
	£	£
Yorkshire Dairy Goats	300,000	2,700,000
Oak Farming	850,000	-
A & K Wielkopolski	100,000	-

Yorkshire Dairy Goats is a company which trustees A A & K M Wielkopolski indirectly control.

Oak Farming is a company which trustees A A & K M Wielkopolski control.

A & K Wielkopolski is a partnership which trustees A A & K M Wielkopolski control.