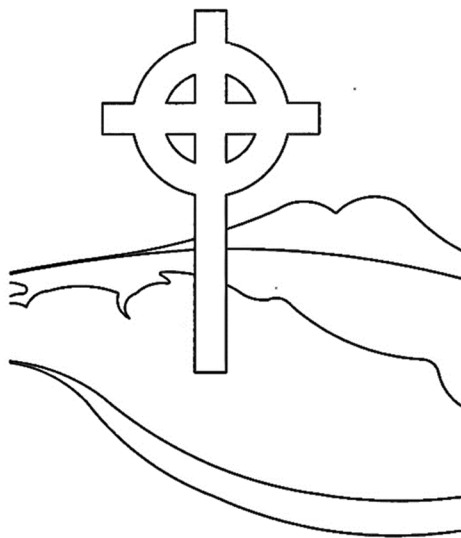


The Parish of the Solway Plain

Annual Meeting



Sunday 30th May 2021 at 11am
Holme Cultram Abbey

Agenda

Minutes of the last meetings

Annual Reports

Accounts

Vestry Meeting and Annual Parochial Church Meeting

Held in Holme Cultram Abbey on Sunday 30th May 2021 at 11.00am

Agenda

Welcome and Opening Prayer by the Chairman

The Meeting for the Election of Churchwardens

1. The Election of Churchwardens
2. The Admission of Churchwardens – Monday 19th July 2021 at 7pm

The Annual Parochial Church Meeting

1. Minutes of last year's Annual Meeting
2. Matters arising from the minutes
3. Reports
 - a. Annual Report
 - b. Chairman's Report
 - c. The Treasurer's Report for the year ending 31st December 2020
 - d. Report on the Parochial Church Council
 - e. Reports from the church committees of the Solway Plain Parish
 - f. Report on the Activities of Solway Deanery Synod
4. The Election of the Parochial Church Council
5. Review of Safeguarding policy
6. Any other business / Matters of general interest may be raised and recommendations made for consideration by the PCC

Meeting of the Parochial Church Council

The PCC will meet on Wednesday 7th July at 7pm

The Parish of the Solway Plain

Annual Meetings 2020

The minutes from the Annual Meetings held on Sunday 30th August 2020 after the United Service held in Holme Cultram Abbey

Welcome: - the Rector – Revd Canon Bryan Rothwell took the chair

The Rector gave a quick recap – All the reports were prepared before the lockdown was imposed, and seems a little late to recap on 2019 now!

He thanked everyone who has supported their churches throughout the lockdown, especially those people behind the scenes. Looking at those present, he stated that you are all ACTIVE members of our churches here in the Solway Plain and again gave his grateful thanks.

The Rector thanked his ministry team and noted that it had changed – Richard Goodfellow had moved to his new parishes; BUT we now have a new curate Andrew Callaway. Cherry Asbury had stepped down.

Also that we had lost 3 staunch members of the Solway Plain Parish - Rev Peter Hayward and two former Church wardens; Jane Miller (Bromfield) and Eileen Todhunter (HCA). Shiela Szandurski had recently stepped down as Church Warden for Westnewton (the Rector extended thanks to her too).

Present & Apologies: 35 parishioners were present
2 apologies received – Liz Elliott; Barbara Stephens

The Vestry meeting for the Election of Church Wardens

1. Election of Church Wardens

The Rector thanked the Church Wardens who have been in post for the last year. Reminding us about the responsibility they have for their churches and the work they do behind the scenes.

Election of Church Wardens

Holme Cultram Abbey	Margaret Graham & assistant CW Elaine Atkinson	Brenda Sim
Holme St Cuthbert	Joe Armstrong	
Silloth	Margaret Graham & assistant CW Lawrence Marshall	Jean Oliver
Westnewton	Christine Young	Mary Hodgson

Election of Deputy Wardens (for the daughter churches)

Bromfield	Shirley Holland-Reid; Mary Douglas
Waverton	No nominations received

Nominations were carried by all present

2. Admission of Church Wardens

Will take place sometime in November. The Archdeacon, Richard Pratt to arrange

The meeting closed at 11:00 am

Minutes of the Annual Parochial Church Meeting

1. Minutes of last year's Annual Meeting

Signed as a true copy

2. Matters arising from the minutes

NONE

3. Reports

- a) Printed reports circulated in the booklet
- b) Rector's report
- c) Treasurer's report –The consolidated accounts for the Solway Plain PCC copy with the booklet
Margaret Pickering – thanked all the treasurers for their work in the preparation of the account sheet – with all accounts in by the deadline in January 2020
- d) From the Secretary of the PCC with Electoral Roll report – membership is currently 246
- e) From the Parish Churches – in the booklet
- f) Churches together – in booklet
- g) Mission Community – in booklet
- h) Deanery Synod - in booklet

4. Election of (5) Deanery Synod representatives for office from November 2010

Frances McIntyre

Anita Norman

Tim Barker

Peter Wardle

Jane Launchbury

Nominations were carried by all members present

5. The Election of the Parochial Church Council

Nominations from churches received before the meeting:

Westnewton

Jane Launchbury

Mary Hodgson

Christine Young (CW)

Silloth

Marjorie Harrison

Margaret Pickering

Margaret Graham (CW)

Bromfield

Shirley Holland-Reid

Sue Roberts

Janet Sharp

Holme Cultram

Anita Norman

Elaine Atkinson

Margaret Graham (CW)

Holme St Cuthbert

Brian Bailey

Pauline Stagg

Joe Armstrong (CW)

Waverton

None

Nominations were carried by all members present

6. Review of the Safeguarding Policy

- Report on file from Frances McIntyre; Parish Safeguarding Officer
- Thanks to all who had done the training so far.
- Everyone in the Church has a Duty of Care; PCC members need to be trained C0; C1; (on-line) C2 for those in Leadership roles, Covid-19 has put pay to face-to-face training for the time being.

7. AOB

Kirkbride and Newton Arlosh –

- Pastoral scheme is with the Church Commissioners
- They will hold their own Annual Meetings in due course - Kirkbride 21st Oct; Newton Arlosh still to be arranged

The next PCC meeting will be held on Wednesday 23rd September , Holme Cultram at 7:00pm

The meeting closed with the Grace and Peace shared by all (meeting closed at 11:15am)

The Parish of the Solway Plain in the Diocese of Carlisle

Registered Charity No. 1187312

Annual Report for the year ended 31st December 2020

Administrative Information

Addresses Christ Church, Criffel Street, Silloth CA7 4BZ
St Mary, Holme Cultram, Abbeytown CA7 4SY
Holme St Cuthbert, Mawbray CA15 6QZ
St Matthew's, Westnewton CA7 3NT
St Mungo's, Bromfield CA7 3NB
Christ Church, Waverton CA7 0AE

Correspondence Address

The Vicarage, Wigton Road, Silloth CA7 4NJ

PCC Membership

PCC members are Trustees of the Registered Charity.

Revd Canon Bryan Rothwell (Rector) **Chair**

Revd Malcolm Stilwell (Assistant Priest)

Mr Tim Barker (Reader & Deanery Synod) **lay vice-chair**

Mrs Christine Young (Licenced Lay Minister)

Mrs Cherry Asbury (Lay Minister) *to 30th Aug 2020*

Mrs Shiona Bickley (Bromfield) *to 30th Aug 2020*

Mrs Julie Brough (Bromfield) *to 30th Aug 2020*

Mrs Jenny Scoging (Deanery Synod & Bromfield) *Resigned Jan 2020*

Mrs Shirley Holland Reid (Bromfield) *from 30th Aug 2020*

Mrs Sue Roberts (Bromfield) *from 30th Aug 2020*

Mrs Janet Sharp (Bromfield) *from 30th Aug 2020*

Mrs Margaret Graham (Holme Cultram)

Mrs Anita Norman (Deanery Synod & Holme Cultram)

Mrs Elaine Atkinson (Holme Cultram)

Mr Brian Bailey (Holme St Cuthbert)

Mr Joe Armstrong (Holme St Cuthbert)

Mrs Pauline Stagg (Holme St Cuthbert)

Mrs Margaret Graham (Silloth)

Mrs Margaret Pickering (Silloth) **Treasurer**

Mrs Marjorie Harrison (Silloth)

Miss Jean Balfour (Waverton) *to 30th Aug 2020*

Mr Peter Wardle (Deanery Synod & Westnewton)
Mrs Mary Hodgson (Westnewton)
Mrs Jane Launchbury (Deanery Synod & Westnewton)
Mrs Frances McIntyre (Deanery Synod) **Secretary**
Mrs Rosie DeMello (Deanery Synod) *to 1st Nov 2020*
Mrs Eileen Todhunter (Deanery Synod) *died June 2020*
Mrs Martha Walker (Deanery Synod) *to 1st Nov 2020*

Structure, Governance & Management

The Parish of the Solway Plain came into being on 1st November 2018 under a pastoral scheme which united the parishes that formed the Solway Plain Team.

Holme Cultram Abbey, Holme St Cuthbert, Christ Church Silloth and St Matthew's Westnewton are Parish Churches in the benefice.

St Mungo's Bromfield and Christ Church Waverton are chapels of ease (daughter churches) and were licenced for the reading of banns and the solemnization of marriages by the Bishop on 19th November 2018.

The incumbent of the benefice, the Rector works with a ministry team including a Reader, a part time Assistant Priest, part time Curate and other licenced lay ministers.

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The Parochial Church Council (PCC) registered with the Charity Commission at the beginning of 2020.

The method of appointment of PCC members is set out in the Church Representation Rules. The PCC has prepared Terms of Reference for Sub-Committees of the PCC to oversee the day to day management and finances of the six churches.

Regular members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

Finance

The PCC sub-committees of the six churches in the parish hold the delegated responsibility for their church's finance. Accounts are prepared in accordance with the Church accounting procedures.

Expenses relating to the whole parish are administered in a Parish Account by the PCC treasurer.

The magazine committee holds accounts for the running of the parish magazine.

The PCC receives regular updates at its meeting from the churches in the form of a consolidated account.

The end of year accounts presented to the Annual Meeting are a consolidated account for the Parish. The individual audited accounts are available for inspection from the committee treasurers.

St Mungo, Bromfield – Shirley Holland-Reid 016973 61805 shirley.holland-reid1@virgin.net
Holme Cultram Abbey – Laura Sim 016973 61007 lozs1984@btinternet.com

Holme St Cuthbert – Barbara Stephens 01900 881411 barbara.stephens@btconnect.com
Christ Church, Silloth; Christ Church Waverton & Solway Plain PCC – Margaret Pickering
016973 33068 marbigroc@gmail.com
St Matthew, Westnewton – Shiela Szandurski 016973 21073
Magazine Account – Leila Wilson 016973 61200

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical.

The Parish is part of the Ecumenical Solway Plain Mission Community and is supportive of the Diocesan Vision “God for All”.

The PCC has the legal responsibility for church buildings, finance and safeguarding. Local responsibility is delegated where possible to the sub-committees of the PCC.

There are four open churchyards in the Parish (Abbeytown, Holme St Cuthbert, Bromfield and Westnewton), one closed churchyard (St Paul’s Causewayhead) and an area for the burial of ashes (Waverton).

There are four primary schools and one secondary school in the parish, the ministry team has good links with all the schools and is involved with regular Collective Worship and other support for the schools.

Holm Cultram Abbey School and St Matthew’s School, Westnewton are church schools and the PCC appoints foundation governors.

Safeguarding

The PCC has adopted the national policy “Promoting a Safer Church” and Frances McIntyre acts as the Safeguarding Officer for the Parish. Training for clergy and lay people has taken place over the past year and the PCC ensures that updates to the Policy are implemented.

The Electoral Roll

The Electoral Roll was renewed in 2019 and updated in preparation for the Annual Meeting.

GDPR

The parish has an agreed policy for the General Data Protection Regulations and a copy is displayed in all the churches and on the parish website.

Communications

The Parish Produces a Magazine which is distributed throughout the churches monthly for 10 months of the year, joint editions are produced in July/August and December/January. A committee formed from representatives of all the churches oversees the production. The committee meets twice a year.

A notice sheet is produced and distributed at services every Sunday.

The Parish has a website www.solwayplainchurches.org.uk which includes information about all the churches in the parish and has a diary which is updated regularly with services and events taking place across the area.

Signed by the chairman: 

Rector's Report

Since the last Annual Meeting, held on 30th August, we have had to contend with two further lockdowns due to the Covid-19 pandemic. Restrictions laid upon us have meant that most of the usual activities have been curtailed. Worship in our churches has been maintained where possible, but many people have missed the singing of hymns during our services. We are grateful to those who have provided music for us, and the occasional opportunities to sing outside.

Worship online has continued throughout the past year. It has been a source of help and support for many, and it has been good to see people outside of our regular congregations joining us online.

With the threat of transmission of the virus, many people have been self-isolating, and people have become used to worship at home. As restrictions are eased, we look forward to people joining us in person, in church once again.

I am grateful to the churchwardens, church committee members and all who have continued to look after our buildings during the past year. Our buildings are a great resource and an important symbol of God's presence in the heart of our communities.

One major concern has been the financial impact of the pandemic. Income through donations at our services has decreased because of lockdowns and reduced numbers of worshippers. Fundraising events have been cancelled. Income from occasional offices (baptisms, weddings & funerals) has been minimal as services have been cancelled or moved elsewhere. I am grateful to the regular givers, they have continued to support us during this time, and without your support, we would be in a much more serious situation. But all churches have seen significant shortfall, and it may be many months before we see things beginning to recover. I am grateful to the treasurers, who have the burden of handling the finances when things are tough, but they have done so with much care and attention.

Looking ahead, we held a successful discussion group during Lent online and are continuing with fortnightly Bible studies, for the time being online, but when restrictions allow, we hope to meet together in person.

We are fully committed to the God for All vision and the four strands: Follow Daily; Care Deeply; Speak Boldly; Tread Gently and will be also looking at Give Generously as a theme to raise awareness of the importance of giving to support the ministry and work of our churches.

God for All's focus is on "Releasing the whole people of God for the whole mission of God for the transformation of Cumbria in Jesus's name". We all have a part to play, using the gifts and talents God has given us.

"We are the body of Christ. In one Spirit we were all baptized into one body. Let us then pursue all that makes for peace and builds up our common life".

The peace of the Lord be always with you.

Bryan Rothwell

Report from the Secretary of the PCC

Most of 2020 the churches in the parish have been closed, due to the Covid-19 pandemic. When restrictions have been eased – some churches decided to remain closed while others opened with all the “Covid guidelines” in place: the risk assessments; sanitising stations; wearing masks and social distancing, as well as the cleaning and constant disinfecting of high-risk areas. All of this done behind the scenes, so services could go ahead.

Online services took place every week during the lockdown, and at present are continuing. Up to the end of 2020, we managed two full PCC meetings and a very late APCM held in August.

Andrew Callaway (Curate) has been with us nearly a year now, so hopefully he has settled into the Parish.

Although some people have yet to meet him, because of the Covid restrictions.

Finances for every church have been a worry during 2020, but hopefully as we are eased back into some sort of normality, these can be addressed; with our Parish offer for 2021/2, being a worry.

Waverton Church has been closed for worship since the end of 2019, with the final closure notices now on all churches in the Parish.

And finally on a happier note - We will soon be able to officially welcome the churches of Newton Arlosh and Kirkbride into our Parish as the Pastoral scheme is finally with the Church Commissioners.

On behalf of the PCC – I would like to thank all the behind the scenes helpers – your efforts on the behalf of all the parishioners within the parish has been much appreciated, especially by those able to use our churches.

Francess McIntyre

Electoral Roll

There are currently 234 members on the electoral roll of the Parish of the Solway Plain, 12 fewer than 2020

Safeguarding

Parish Safeguarding Policy has been reviewed with no additional content required.

This year the safeguarding report is all about the churches keeping the parishioners safe through the pandemic.

All the churches had to carry out risk assessments (to comply with both the Government and Diocesan guidelines). So when each church felt ready, and the lockdowns eased, they could open the churches in their care. Some churches opened as soon as they could, while others preferred to wait; with all churches now open - from Palm Sunday or Easter Sunday. Well done to those behind the scenes that have looked after our churches and our Solway Plain parishioners.

For 2021 I will be checking up on all our Safeguarding training; renewing or encouraging training for ALL PCC members- specifically in a church setting, even if no children are involved in the church – we will always have vulnerable adults.

We all know that it is EVERYONES' duty of care to look after each other, so with this in mind - I would like to see ALL members of Sub committees to have a Basic level of safeguarding as the PCC membership. While others in leadership roles (Church Wardens) are required to complete ALL levels up to C2

Fransess McIntyre (Parish Safeguarding Officer)

Reports from the PCC church committees

St Mungo, Bromfield

We are now at the end of our second year under the new PCC setting. We have 3 members serving on the PCC and a local church committee looking after the everyday business of the church. We welcomed two new members to our local committee and a new deputy Churchwarden. The lack of meetings and everyone in lockdown has meant that our fundraising and church activity has been significantly curtailed, which resulted in income being severely limited. We received donations from Bromfield Parish Council and Aspatria Charity shop, which enabled us to repair the churchyard wall, prune churchyard trees and maintain a grass cutting programme. Our funds remain steady and in a fairly good state but like others we would wish for more. A request for donations and a reminder to donate via Gift Aid where possible, was included in a recent magazine. Our Parish offer was paid in full, and Gift Aid/Gasds claims were made for tax years ending April 2019 and April 2020. The tax year ended April 2021 will be submitted when our accounts are returned from the auditor. We are awaiting these repayments.

Luckily, the church building is in a good state of repair, so no major repairs were necessary, but our boiler is very old and getting beyond repair. Internal decoration is also being considered. Our 5 year inspection is due this year so we will wait for their report and findings. Our congregation numbers reduced with the passing of Vera Watkinson and the loss of transport meaning Jean Violet could no longer attend church. We remain positive that numbers can increase.

We look forward to this coming year and hope that there are no further lockdowns. We will resume our fundraising programme and hopefully, life will get back to normal.

Well done everyone.

Shirley Holland-Reid

Holme St Cuthbert

During the pandemic, the church was closed and there were no meetings of the subcommittee. Whenever the lockdown eased our little church has been open to the community, through private prayer and Sunday services. Being able to celebrate Harvest and Christmas (and from Palm Sunday - 2021 open for weekly services).

We gained a grant from Allerdale (with Holme Cultram), as our Parish Hall had to close too.

An upgraded heating system is now in place, so our little church is always cosy and welcoming.

We started work on essential items from our quinquennial report, but once lockdown came, these are now on hold until spring/summer 2021

The subcommittee would like to thank all those that have contributed to Holme St Cuthbert's in anyway – especially the upkeep of the churchyard during the past year.

Francess McIntyre

Holme Cultram Abbey

Throughout the pandemic, when allowed the church has been open for services during Harvest and Christmas (opening fully for Sunday services on Palm Sunday 2021).

Even though the church was closed, our bands of fundraisers have been busy; with Alternative (take away) Monthly Munches and Bake sales at Christmas and Easter. All monies raised contributing towards the upkeep of the Abbey. Also, with Holme St Cuthbert we managed to gain a grant from Allerdale.

We hope to complete the next phase of our restoration – electric and the lighting this year with a new Architect Paul Grout advising us throughout.

We also remember those who have died in and around Abbeytown, during the past year, we will miss them.

We are now looking forward to being able to celebrate a new beginning within our community, not only in the building but out there in our community.

Frances McIntyre

Christ Church, Silloth

2020 should have been the start Celebrations to mark the 150th Anniversary for Christ Church but as with many things during global pandemic the year was different.

The committee met in the Church instead of the Vicarage but on fewer occasions.

The Diocese Advisory Committee approved the faculty for the reordering project which is now proceeding apace.

Liz Elliott

St Matthew, Westnewton

It's been a strange year! No Summer Fayre, no concerts, very few Church services. We did have a raffle, which raised £400, and Martha is still selling jam - that's about it.

We had 2 meetings in 12 months, we had little that we could discuss and, of course, even less that we could do. ZOOM hasn't reached Westnewton.

We look forward, ever hopeful, to next year and some form of normality.

Just a footnote to thank Bryan and the team for our weekly worship - very much appreciated.!

Peter Wardle

Waverton

No services have taken place since November 2019. The Church Buildings Council have made a report on the church as part of the process of declaring the church closed for worship. The draft Pastoral Scheme has been published by the Church Commissioners and responses are due by 14th June 2021.

Bryan Rothwell

Other Reports

Churches Together in Silloth and Aspatria

Churches Together in Silloth and Aspatria have only met once for a united service in January 2020 for the Week of Prayer for Christian Unity. All churches have been closed at times during the various lockdowns over the past year and the regular activities have been curtailed. Membership of the committee is open to two representatives from each church, and we are always on the lookout for people to serve. This year Dave Harkinson (URC) will retire as secretary. If anyone would be interested in taking on this role, please let us know.

Tim Barker

Solway Mission Community

The steering group has been unable to meet during Covid-19. The ministers of the churches have held a couple of meetings online via Zoom and one meeting in person in between the lockdowns.

We have inaugurated a monthly prayer evening in conjunction with Cornerstone Methodist Church in Wigton, which has taken place online. If you would like to join us, please get in touch and I can forward you the link.

Recent discussions with treasurers and churchwardens have focussed on Parish Offer, looking ahead to 2022 offers.

Tim Barker

Deanery Synod

Deanery Synod has met on two since last year's Annual Meetings, both on Zoom.

Throughout the past year, the secretary has updated the synod on various matters via email.

In addition, we have received regular reports about the Deanery Network Youth Church.

Reports on the finances, diocesan and general synod have also been included on the agenda

A new treasurer was appointed for the Synod at the March meeting, Margaret Nichol & Revd Julia Powley has become the treasurer for the Network Youth Church who have taken over from Willie Smith who looked after both accounts.

Deanery Synod representatives

God for All



Follow Daily

Care Deeply

Speak Boldly

Tread Gently

&

Give Generously

Consolidated Accounts of the Solway Plain PCC 2020

1st January to 31st December 2020

Receipts	Unrestricted	Restricted
Voluntary receipts		
Tax efficient planned giving	22,426	157
Other planned giving	4,737	0
Collections at services	7,777	0
All other giving	7,291	690
Gift aid recovered	14,215	890
Legacies received (capital value)	5,769	0
Grants (including recurring & one off)	6,218	4,246
TOTAL Voluntary Receipts	68,433	5,984
Activities for generating funds		
Gross receipts from fund raising	10,072	85
Investment Income		
Dividends, Interest, receipts from property	448	1,144
Church activities		
Statutory fees retained by the PCC	7,952	0
Gross receipts from trading (not fundraising)	8,957	43
Other receipts		
Other receipts not already listed	16,624	14,720
TOTAL RECEIPTS	112,486	21,976
COMBINED TOTAL	134,462	

Cash & investment balances	Unrestricted	Restricted
Cash & deposit balance at 1st January 2020	137,325	200,447
Investments at 1st January 2020	0	558
TOTAL FUNDS	137,325	201,005

Payments	Unrestricted	Restricted
Cost of generating funds		
Fundraising activities	2,041	0
Church activities		
Mission giving & donations	200	114
Diocesan parish offer	59,050	0
Salaries, wages & honoraria	250	0
Clergy & staff expenses	2,251	0
Church expenses		
Mission & evangelism costs	0	0
Running expenses (including governance)	24,075	1,320
Utility bills	11,347	0
Cost of trading	8,598	0
Major capital expenditure		
Major repairs to church building	39,868	19,212
Major repairs to church hall	0	0
New building works	0	0
SUB-TOTAL of all expenditure above	147,679	20,647
Other payments not listed	0	0
TOTAL PAYMENTS	147,679	20,647
COMBINED TOTAL	168,326	

Cash & investment balances	Unrestricted	Restricted
Cash & deposit balance at 31st December 2020	102,132	201,769
Investments at 31st December 2020	0	566
TOTAL FUNDS	102,132	202,335

Examined by Linda Brown

Signed by the Chairman

Rev'd Canon Bryan Rothwell

30th May 2021

Bryan Rothwell.

Independent Examiner's Report to the members/trustees of the Parish of the Solway Plain.

Registered Charity No. 1187312

The component parts of The Parish of the Solway Plain are Independently Examined individually by their own appointed examiners who issue them with their Independent Examiners report.

I report only on the Consolidated Accounts of the Parish for the year ended 31st December 2020 which have been produced from the above records and which are set out on 2 pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Linda Brown
Field End Cottage
Waterside
Wigton
Cumbria

Date: 30th April 2021