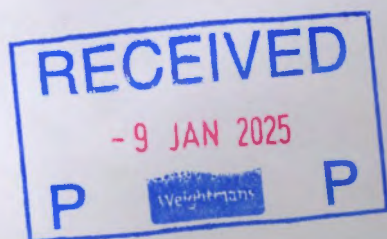


Business Reply  
Licence Number  
RSZH-SEUJ-STJC



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Weightmans LLP  
The Plaza  
100 Old Hall Street  
LIVERPOOL  
L3 9QJ

W31015/1

Michele Wightman.

**Weightmans**

Weightmans LLP  
Central postal address:  
100 Old Hall Street  
Liverpool L3 9QJ

T +44(0)345 073 9900  
F +44(0)345 073 9950  
[www.weightmans.com](http://www.weightmans.com)

W31015/1 - Fisher.

Hi George,

Please can you sign the attached and return them  
to Michele Wightman in the pre-paid envelope.

many Thanks. Lindsey

With our compliments

Offices: Birmingham | Cardiff | Glasgow | Leeds | Leicester | Liverpool | London | Manchester | Newcastle

Weightmans LLP is a limited liability partnership registered in England & Wales with registered number OC326117 and its registered office at 100 Old Hall Street, Liverpool L3 9QJ. A full list of members is available at the registered office. The term "partner", if used, denotes a member of Weightmans LLP or a senior employee of Weightmans LLP with equivalent standing and qualifications. Authorised and regulated by the Solicitors Regulation Authority.

6/1/25  
Lindsay  
best  
Lindsay

Official copy  
for signature  
& retention.

Charity registration number: 223825

**H S Fisher Trust**

**(Hangingwater Cottages)**

**Registered Charity 223825**

**Accounts**

**For the year ended 5 April 2024**

**Registered Charity 223825**

**H S Fisher Trust (Hangingwater Cottages)**

**Charity registration number 223825**

**Accounts**

**For the Year Ended 5 April 2024**

**Charity information**

**Reference and administrative details**

**Trustees:**

G Connell

V M Wightman

**Principal Office & Trust Solicitors:**

Wilkin Chapman LLP – (to April 2024)

The Maltings

11 – 15 Brayford Wharf East

Lincoln

LN5 7AY

Weightmans LLP (from May 2024)

1 Whitehall Riverside

Whitehall Road

Leeds

LS1 4BN

**Bankers:**

The Royal Bank of Scotland plc

Sheffield Church street Branch

5 Church Street

Sheffield

S1 1HF

**Estate Agents:**

Blundells

896 Ecclesall Road

Sheffield

S11 8TP

**Independent Examiner:**

D F Booker FCA

38 Moorside

Sheffield

S10 4LN

**H S Fisher Trust (Hangingwater Cottages)**  
**Charity registration number 223825**  
**Report of the Trustees for the year ended 5 April 2024**

**Structure, Governance and Management**

**Preamble**

The Henrietta Sarah Fisher Deceased Trust was created by the Settlor, Henrietta Sarah Fisher, vis a Deed dated 4 November 1936 and is a registered charity (223825) governed by the Charities Act 2011.

**Trustees**

The Trustees who have served during the year and since the year end are set out on Page 1.

The original Trustees, Douglas Stephenson Branson and Barbara Branson were related to the Settlor, Henrietta Sarah Fisher. All subsequent Trustees are successors of the original Trustees.

The current trustees were appointed in April 1997 and December 2016 on the retirement of previous trustees. Their selection was by personal recommendation given that their skills and work experience complemented the work undertaken by the Charity.

**Organisational Structure**

The Charity is administered by the Trustees with day-to-day administration being carried out by the Trust Solicitors.

All decisions concerning the investment of resources and non-recurring expenditure are made by Trustees jointly. Weightmans LLP have taken over as Trust Solicitors and deal with the trust administration. Countrywide Estate Agents trading as Blundells provide rent collection services in connection with the 16 residential flats owned by the Trust.

**Risk Management**

The Trustees keep an ongoing review of any major risks to which the Charity, or its assets, may be exposed and will implement action as necessary to mitigate those risks. Health and safety issues in connection with the Trust properties are regularly monitored and appropriate action taken as required.

**Objectives and activities**

**Objects**

The objects of the charity are to provide subsidised accommodation for persons over the age of 55 years, who were born in Sheffield or who have resided in Sheffield for not less than 20 years. Preference is to be given to married couples, as determined under the initial instructions and guidance given by the Settlor. The charity provides the services of a gardener and caretaker to tenants.

Via the Trust Deed, the Trustees are empowered, after retaining a reserve fund for the future repair and maintenance of the Trust's residential accommodation, to donate any surplus of funds to any Charitable Institution or object.

The main assets of the Trust comprises of 4 blocks of flats with 4 individual flats in each block. There are 8 single bedroom flats and 8 two-bedroom flats. The Trustees able to fix the rents at an appropriate monthly rental so that accommodation is affordable for all applicants. The market rents for the flats were last evaluated by Blundell's as part of a Report & Valuation of the properties that was carried out in November 2017. The postal address of the flats is 162 – 174A Hangingwater Road, Sheffield, S11 7ET.

## **Aims and Main Objectives**

The charity provides subsidised accommodation for up to 24 persons in premises that have been upgraded over recent years.

The Trustees pay for the maintenance and insurance of the properties. The tenants report any maintenance issues via Blundell's, who in turn communicate the position to the Trust Solicitors who will obtain the Trustees views and agreement to any action required.

The day-to-day maintenance of the properties and the grounds is carried out by HLM Property Management who also arrange the insurance of the properties.

The Trust Solicitors deal with applications from potential tenants and drafting tenancy agreements.

## **Public Benefit**

The Trustees have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing their aims and objectives.

The focus of the Charities activities remains the provision of subsidised accommodation for pensioners who have resided in Sheffield not less than 20 years. This service benefits elderly people by providing them with affordable secure and safe homes whilst encouraging them to remain independent.

## **Plans for Future Periods**

The Trustees will continually review the operations of the Charity in order to adapt to changes in the needs and requirements of the residents, changes to the buildings and grounds and any changes to relevant legislation whilst being mindful of the original intentions of the Charity when it was established by Henrietta Sarah Fisher.

## **Achievements and Performance**

### **Financial Review**

Total income for the year was £90,260 (2023 £74,952). Expenditure amounted to £161,476 (2023 £86,197), which included substantial repair and refurbishment work on 8 of the 16 flats costing £104,755 (2023 £25,753). This produced a trading deficit of £71,216 (2023 deficit £11,245), which was mitigated by gains on investments of £5,932 (2023 Loss £10,571) resulting in funds carried forward to £2,168,520 (2023 £2,233,804).

The Trusts freehold properties were revalued at £2,040,000 in November 2017 and this valuation has been included in the Balance Sheet at 05 April 2024.

### **Reserves policy**

The Trustees have established a policy whereby the unrestricted funds which are not invested in the freehold property ('the free reserves') held by the Charity should be maintained at a level in excess of £120,000 that can adequately fund the ongoing programme of improvements and renovation to the fabric of the flats, thereby enhancing the quality of life for the pensioners who are in residence.

### Statement of Trustees' responsibilities

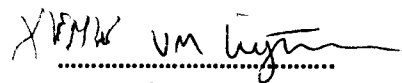
Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved by the Trustees on 12 December 2024

  
.....  
G Connell

  
.....  
V M Wightman

} Trustees

**H S Fisher Trust (Hangingwater Cottages)**  
**Statement of Financial Activities**  
**For the year ended 5 April 2024**

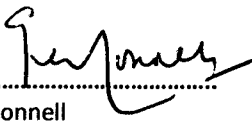
		2024	2023
Income	Note	£	£
Rents receivable		87,864	72,073
Investment income	3	2,060	2,780
Interest receivable		336	99
		<u>90,260</u>	<u>74,952</u>
<b>Expenditure</b>			
Cost of generating funds	2	<u>161,476</u>	<u>86,197</u>
<b>Excess of income over expenditure before gains on investments</b>		(71,216)	(11,245)
Gains/(losses) on investments	4	<u>5,932</u>	<u>(10,571)</u>
<b>Net movement in funds</b>		(65,284)	(21,816)
<b>Total funds brought forward</b>		<u>2,233,804</u>	<u>2,255,620</u>
<b>Total funds carried forward</b>		<u>2,168,520</u>	<u>2,233,804</u>
<b>There are no restricted funds</b>			

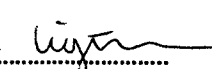


**H S Fisher Trust (Hangingwater Cottages)**  
**Balance sheet – 5 April 2024**

	Note	2024 £	2023 £
Freehold properties	5	2,040,000	2,040,000
Quoted investments	6	<u>80,480</u>	<u>125,465</u>
		2,120,480	2,165,465
Cash with Estate Agents		1,502	28,690
Cash at bank		36,828	33,719
Cash with Solicitors		<u>11,870</u>	<u>8,090</u>
		2,170,680	2,235,964
Creditors	7	<u>(2,160)</u>	<u>(2,160)</u>
Total net assets		<u>2,168,520</u>	<u>2,233,804</u>
<b>Represented by:</b>			
Trust Fund – unrestricted		<u>2,168,520</u>	<u>2,233,804</u>

**Approved by the Trustees on 12 December 2024**

XGC   
 .....  
 G Connell

XVMK   
 .....  
 V M Wightman

} Trustees

**H S Fisher Trust (Hangingwater Cottages)**  
**Notes to the financial statements**

**1. Accounting policies**

**1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's scheme of the Charity Commissioners, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**1.4 Incoming resources** are accounted for on an accruals basis.

**1.5 Resources expended** are included on an accruals basis and are recognised where there is a legal or constructive obligation to pay for expenditure and include unrecoverable VAT.

**1.6 Freehold properties**

The trust properties are carried in the Balance sheet at market value subject to existing tenancies. No provision is made for depreciation.

**1.7 Quoted investment**

Quoted investments are carried in the Balance sheet at market value and gains and losses existing are accounted for in the Statement of Financial Activities.

**H S Fisher Trust (Hangingwater Cottages)****Notes to the financial statements continued.**

<b>2 Costs of generating funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Property Costs</b>		
Estate Agents collection charges and disbursements	14,590	14,018
Property Management Charges	17,997	23,573
Repairs – general	104,755	25,723
Council tax on empty properties	<u>1,077</u>	<u>105</u>
	<b>138,419</b>	<b>63,419</b>
<b>Other costs</b>		
Legal administration charge	20,640	19,879
Investment managers' fees	917	1,399
Independent examiner's fees	<u>1,500</u>	<u>1,500</u>
	<b>161,476</b>	<b>86,197</b>
<b>3 Investment Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Dividend Income	<u>2,060</u>	<u>2,780</u>
<b>4 Net Gains on Investments</b>		
Realised gains on quoted investments	(296)	1,875
Gains on quoted investments	<u>6,228</u>	<u>(12,446)</u>
	<b>5,932</b>	<b>(10,571)</b>
<b>5 Freehold Properties</b>		
	<b>£</b>	
Balancing at beginning	2,040,000	
Additions	-	
Disposals	-	
Revaluation	-	
Balance at end of year	<u><b>2,040,000</b></u>	

The Trusts properties were professionally valued by Countrywide Estate Agents trading as Blundells in November 2017.

## 6 Quoted Investments

	£
Balancing at beginning of year	125,465
Transfer to client account	(50,000)
Investment managers fees	(917)
Less on sales of investment	(296)
Increase in Market Value	<u>6,228</u>
Balance at end of year	<u>80,480</u>

Quoted Investments of historical costs at 5<sup>th</sup> April 2024 69,599

## 7 Creditors

	2024	2023
Professional Charges	£	£
Independent Examiner Fees	1,500	1,500
Other creditors	<u>660</u>	<u>660</u>
	<u>2,160</u>	<u>2,160</u>

## 8 Related party transactions

None of the Trustees were paid any remuneration or expenses by the charity during the year (2023 none).

During the year Mrs VM Wightman was a partner in Wilkin Chapman LLP and her practice provided legal and administration services to the charity amounting to (inc VAT) £20,640 (2023 19,879).

In May 2024 Mrs Wightman became a partner in Weightmans LLP who commenced acting for the charity.

**H S Fisher Trust (Hangingwater Cottages)**  
**Charity registration number 223825**  
**Year ended 5 April 2024**

#### **Independent Examiner's Report to the Trustees**

I report on the attached accounts of the Charity for the year ended 5 April 2024 which are set out on pages 5 to 9.

#### **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 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 Commissioners. 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 explanation 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.

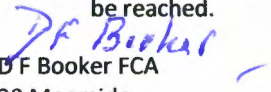
#### **Independent Examiner's statement**

In connection with my examination, no matter had 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 to comply with the accounting requirements of the 2011 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.

  
DF Booker FCA  
38 Moorside  
Sheffield  
S10 4LN

12 December 2024

David Brooke  
Official copy  
for signature & return.

Charity registration number: 223825

**H S Fisher Trust**

**(Hangingwater Cottages)**

**Registered Charity 223825**

**Accounts**

**For the year ended 5 April 2024**

**Registered Charity 223825**

**H S Fisher Trust (Hangingwater Cottages)**

**Charity registration number 223825**

**Accounts**

**For the Year Ended 5 April 2024**

**Charity information**

**Reference and administrative details**

**Trustees:**

G Connell  
V M Wightman

**Principal Office & Trust Solicitors:**

Wilkin Chapman LLP – (to April 2024)  
The Maltings  
11 – 15 Brayford Wharf East  
Lincoln  
LN5 7AY

Weightmans LLP (from May 2024)  
1 Whitehall Riverside  
Whitehall Road  
Leeds  
LS1 4BN

**Bankers:**

The Royal Bank of Scotland plc  
Sheffield Church street Branch  
5 Church Street  
Sheffield  
S1 1HF

**Estate Agents:**

Blundells  
896 Ecclesall Road  
Sheffield  
S11 8TP

**Independent Examiner:**

D F Booker FCA  
38 Moorside  
Sheffield  
S10 4LN

**H S Fisher Trust (Hangingwater Cottages)**  
**Charity registration number 223825**  
**Report of the Trustees for the year ended 5 April 2024**

**Structure, Governance and Management**

**Preamble**

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The Trustees will continually review the operations of the Charity in order to adapt to changes in the needs and requirements of the residents, changes to the buildings and grounds and any changes to relevant legislation whilst being mindful of the original intentions of the Charity when it was established by Henrietta Sarah Fisher.

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### **Financial Review**

Total income for the year was £90,260 (2023 £74,952). Expenditure amounted to £161,476 (2023 £86,197), which included substantial repair and refurbishment work on 8 of the 16 flats costing £104,755 (2023 £25,753). This produced a trading deficit of £71,216 (2023 deficit £11,245), which was mitigated by gains on investments of £5,932 (2023 Loss £10,571) resulting in funds carried forward to £2,168,520 (2023 £2,233,804).

The Trusts freehold properties were revalued at £2,040,000 in November 2017 and this valuation has been included in the Balance Sheet at 05 April 2024.

### **Reserves policy**

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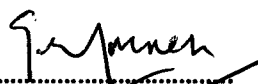
### Statement of Trustees' responsibilities

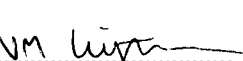
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The Trustees' annual report was approved by the Trustees on 12 December 2024

536   
.....  
G Connell

21/12/24   
.....  
V M Wightman

} Trustees

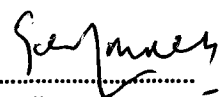
**H S Fisher Trust (Hangingwater Cottages)**  
**Statement of Financial Activities**  
**For the year ended 5 April 2024**

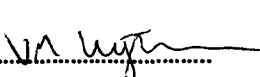
		2024	2023
	Note	£	£
<b>Income</b>			
Rents receivable		87,864	72,073
Investment income	3	2,060	2,780
Interest receivable		336	99
		<u>90,260</u>	<u>74,952</u>
<b>Expenditure</b>			
Cost of generating funds	2	<u>161,476</u>	<u>86,197</u>
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Gains/(losses) on investments	4	<u>5,932</u>	<u>(10,571)</u>
<b>Net movement in funds</b>		(65,284)	(21,816)
<b>Total funds brought forward</b>		<u>2,233,804</u>	<u>2,255,620</u>
<b>Total funds carried forward</b>		<u>2,168,520</u>	<u>2,233,804</u>
<b>There are no restricted funds</b>			

**H S Fisher Trust (Hangingwater Cottages)**  
**Balance sheet – 5 April 2024**

	<b>Note</b>	<b>2024</b> £	<b>2023</b> £
Freehold properties	<b>5</b>	2,040,000	2,040,000
Quoted investments	<b>6</b>	<u>80,480</u>	<u>125,465</u>
		2,120,480	2,165,465
Cash with Estate Agents		1,502	28,690
Cash at bank		36,828	33,719
Cash with Solicitors		<u>11,870</u>	<u>8,090</u>
		2,170,680	2,235,964
Creditors	<b>7</b>	<u>(2,160)</u>	<u>(2,160)</u>
Total net assets		<u>2,168,520</u>	<u>2,233,804</u>
<b>Represented by:</b>			
Trust Fund – unrestricted		<u>2,168,520</u>	<u>2,233,804</u>

**Approved by the Trustees on 12 December 2024**

YGL   
 .....  
 G Connell

XVMW   
 .....  
 V M Wightman

} Trustees

**H S Fisher Trust (Hangingwater Cottages)**  
**Notes to the financial statements**

**1. Accounting policies**

**1.1 Accounting convention**

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The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**1.4 Incoming resources** are accounted for on an accruals basis.

**1.5 Resources expended** are included on an accruals basis and are recognised where there is a legal or constructive obligation to pay for expenditure and include unrecoverable VAT.

**1.6 Freehold properties**

The trust properties are carried in the Balance sheet at market value subject to existing tenancies. No provision is made for depreciation.

**1.7 Quoted investment**

Quoted investments are carried in the Balance sheet at market value and gains and losses existing are accounted for in the Statement of Financial Activities.

**H S Fisher Trust (Hangingwater Cottages)****Notes to the financial statements continued.**

<b>2 Costs of generating funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Property Costs</b>		
Estate Agents collection charges and disbursements	14,590	14,018
Property Management Charges	17,997	23,573
Repairs – general	104,755	25,723
Council tax on empty properties	<u>1,077</u>	<u>105</u>
	<b>138,419</b>	<b>63,419</b>
<b>Other costs</b>		
Legal administration charge	20,640	19,879
Investment managers' fees	917	1,399
Independent examiner's fees	<u>1,500</u>	<u>1,500</u>
	<b>161,476</b>	<b>86,197</b>
<b>3 Investment Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Dividend Income	<u>2,060</u>	<u>2,780</u>
<b>4 Net Gains on Investments</b>		
Realised gains on quoted investments	(296)	1,875
Gains on quoted investments	<u>6,228</u>	<u>(12,446)</u>
	<b>5,932</b>	<b>(10,571)</b>
<b>5 Freehold Properties</b>		
	<b>£</b>	
Balancing at beginning	2,040,000	
Additions	-	
Disposals	-	
Revaluation	-	
Balance at end of year	<u><b>2,040,000</b></u>	

The Trusts properties were professionally valued by Countrywide Estate Agents trading as Blundells in November 2017.

## 6 Quoted Investments

	£
Balancing at beginning of year	125,465
Transfer to client account	(50,000)
Investment managers fees	(917)
Less on sales of investment	(296)
Increase in Market Value	<u>6,228</u>
Balance at end of year	<u>80,480</u>
Quoted Investments of historical costs at 5 <sup>th</sup> April 2024	<u>69,599</u>

## 7 Creditors

	2024	2023
	£	£
Professional Charges		
Independent Examiner Fees	1,500	1,500
Other creditors	<u>660</u>	<u>660</u>
	<u>2,160</u>	<u>2,160</u>

## 8 Related party transactions

None of the Trustees were paid any remuneration or expenses by the charity during the year (2023 none).

During the year Mrs VM Wightman was a partner in Wilkin Chapman LLP and her practice provided legal and administration services to the charity amounting to (inc VAT) £20,640 (2023 19,879).

In May 2024 Mrs Wightman became a partner in Weightmans LLP who commenced acting for the charity.

**H S Fisher Trust (Hangingwater Cottages)**  
**Charity registration number 223825**  
**Year ended 5 April 2024**

#### **Independent Examiner's Report to the Trustees**

I report on the attached accounts of the Charity for the year ended 5 April 2024 which are set out on pages 5 to 9.

#### **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 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 Commissioners. 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 explanation 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 had 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 to comply with the accounting requirements of the 2011 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.

D F Booker FCA  
38 Moorside  
Sheffield  
S10 4LN

12 December 2024