

# BRITISH ORNITHOLOGISTS' CLUB

*Registered Charity No. 279583*



## REPORT AND ACCOUNTS

31st December 2015

*Porritt Rainey  
Chartered Accountants*

# **BRITISH ORNITHOLOGISTS' CLUB**

*Registered Charity No. 279583*

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# BRITISH ORNITHOLOGISTS' CLUB

*Founded 5 October 1892*

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## CHAIRMAN'S REVIEW FOR 2015

In the past year the Club enjoyed three stimulating and entertaining evening talks at the Barley Mow, Westminster and in November an enjoyable and challenging joint Conference with the Ornithological Society of the Middle East ( OSME) at the Natural History Museum. For all these events we are much in Robert Prys-Jones's debt: he finds outstanding speakers, and in particular ensures that the Conference series goes from strength to strength. We look forward to the proposed joint Conference with the Neotropical Bird Club on Saturday 17 September 2016 in the Flett Theatre , the Natural History Museum, London SW7 5BD.

2015 has been particularly busy with debates about the future of the BOC. We have had extensive discussions in Committee; with Matthew Boyer, solicitor, who is advising us on the legal aspects of any proposed change, including the appropriate form of the Club's charitable status; and with the Trustees of the Herbert Stevens Trust Fund. The outcome of these deliberations was contained in a letter to members in mid-December setting out the Committee's thoughts and proposals about the way forward for the Club. In summary it is proposed that the Club should become an online organisation with an online, open access Bulletin. In these circumstances the Club, it is proposed, would become a Charitable Incorporated Organisation (CIO) with identical charitable objects as at present and with members transferring , if they wish, to the CIO on a non-subscription, non-voting basis. [The formal proposals will be considered and voted upon at the AGM on 24 May 2016 as announced in BBOC Vol136 No.1.]

In all this I am very grateful to all the Committee members for their continued help and support. Richard Langley's tenure came to an end and I am very grateful to him for his invaluable attention to detail and for his help in many ways with the running of the Club. I should like to welcome onto the Committee Stephen Chapman and Alick Simmons who were elected during 2015 .

The website is ably looked after by Eng-Li Green and Helen Baker has very kindly agreed to help David Fisher in maintaining and developing the site.

Thanks also to Guy Kirwan who has edited a succession of outstanding Bulletins.

Steve Dudley as our Administrative Manager has continued to help the Club in many ways and I am grateful to him and the BOU for their support and advice.



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Chris Storey - Chairman

Date: 12th May 2016

# BRITISH ORNITHOLOGISTS' CLUB

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## TRUSTEES' ANNUAL REPORT FOR 2015

### LIST OF TRUSTEES - COMMITTEE

C. W. R. STOREY Chairman (2013)  
N. J. REDMAN *Vice-Chairman* (2013)  
Dr. R. P. PRŶS-JONES *Hon. Secretary* (2011)  
R. D. V. W. MALIN *Hon. Treasurer* (2014)  
K. F. BETTON (2012)  
S. CHAPMAN (2015)  
Dr A. SIMMONS (2015)

### Correspondence and enquiries to the **Hon. Secretary** -

Dr. R. P. Prŷs-Jones, Bird Group, Department of Life Sciences, Natural History  
Museum, Akeman Street, Tring, HP23 6AP, UK

**Hon. Editor** - G. M. Kirwan

**Independent Examiners** - Porritt Rainey, 9 Pembroke Road, Sevenoaks, Kent, TN13 1XR

**Bankers** - Barclays Bank plc, Leicester, LE87 2BB, UK

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ, UK

**Trustees of the Herbert Stevens Trust Fund** –Mr N.J. Crocker, Mr R.C. Price and Mr S.J.R. Rumsey.

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

### OBJECTIVES

#### Objects of the Charity

The objects are to promote scientific discussion between members and others interested in ornithology, and to facilitate the dissemination of scientific information concerned with ornithology. The Club shall maintain its special interest in avian systematics, taxonomy and distribution.

These objects are pursued primarily through the Club's Bulletin and other publications which aim to expand ornithological knowledge and to be of benefit to those, either professional or amateur, involved with the future of avian species and their habitats. The Bulletin, in particular, published four times a year, contains papers on subjects relating to the broad themes of taxonomy, including the description of new bird species, and distribution. Also, meetings are arranged covering a variety of ornithological topics and are open to both members and non-members free of charge. The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

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# BRITISH ORNITHOLOGISTS' CLUB

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## TRUSTEES' ANNUAL REPORT FOR 2015

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution and Committee

The British Ornithologists' Club was founded in October 1892. It currently operates under Rules and Bye-laws adopted at a Special General Meeting of the Club held on 12th June 2012.

The Trustees of the Club (the Committee) are listed above with the year of their appointment to their respective roles.

The Trustees are responsible for the general control and management of the Club. There are four officers, namely a Chairman and Vice-Chairman, an Honorary Secretary and an Honorary Treasurer and, under the 2012 Rules, not less than three and not more than five other Trustees. All are elected for a term of four years and only the Honorary Secretary and Honorary Treasurer are immediately eligible for re-election to the same office or position.

#### Management

The Committee met formally three times during the year; additional business was conducted by e-mail and smaller *ad hoc* meetings. Richard Langley retired from and Stephen Chapman and Alick Simmons joined the Committee during the year.

Under the terms of a Memorandum of Agreement between the Club and the British Ornithologists' Union (BOU), certain administrative matters are undertaken on behalf of the Club by the BOU Administrative Office. Under this arrangement, Steve Dudley, the BOU Senior Administrator, continued his *ex officio* roles as Membership Secretary and advisor on publication matters, including management of BOC publications (publishing, sales and warehousing), subscription management of BOC Institutional Subscribers to the Bulletin and other Bulletin-related matters.

#### Membership

Individual members in 2015 totalled 313 (319 at close of 2014), comprising 168 in the UK and 145 overseas, spread over 38 countries.

The Club welcomed 9 new members, but sadly mourned the deaths of Mr D.G.P.Chatfield(1973), Mr F.M.Gauntlett (1991), Dr F.D.Kings (2000) and Dr H. Morioka (1995)

#### Institutions

Subscriptions from Institutional Subscribers during 2015 totalled 71 (79 at close of 2014 ), with 12 in the UK and 59 overseas in 21 countries.

#### BOC Publications

Under David Wells' editorship, Robin Woods' Falkland Islands checklist has made rapid progress with publication due in 2016.

*Continued...*

# BRITISH ORNITHOLOGISTS' CLUB

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## TRUSTEES' ANNUAL REPORT FOR 2015

### ACTIVITIES

#### Meetings

Four club meetings were held during the year: three Tuesday evening dinner talks at the usual Barley Mow venue, plus a Saturday one-day joint conference in November in the Natural History Museum (NHM) Flett Theatre in South Kensington. As well as the NHM, the third partner in this latter meeting was the Ornithological Society of the Middle East (OSME), the fourth of the four main regional bird clubs with which the BOC has co-organised one-day conferences in recent years. Attendances at the evening meetings averaged around 20, and the one-day conference was a major success, attracting in the order of 120 attendees.

In summary the three Barley Mow talks were as follows. In March, Clemency Fisher, Senior Curator of Vertebrate Zoology at National Museums, Liverpool, spoke on The jigsaw puzzle with many pieces missing: reconstructing a 19th century bird collection, an enthralling account of the life and collections of the English explorer-naturalist John Gilbert. Next, Dr Henry McGhie, Head of Collections and Curator of Zoology at Manchester Museum, spoke on Who do you think you are, Henry Dresser? Birds, books and business. 2015 marked the centenary of Henry Dresser's death and his life will be the subject of a book to be published in 2017. Finally, Dr Hazel Jackson, post-doctoral researcher at the Durrell Institute of Conservation and Ecology at the University of Kent, ended the series with a talk on Molecular phylogeography and mechanisms of invasion success in Ring-Necked Parakeets across Europe in which she outlined her research into the genetic mechanisms underlying invasion biology and the importance of such work in informing policy for managing invasive species. The Club was privileged to enjoy three outstanding contributions from leading ornithologists in their specialist fields. Detailed summaries of the evening talks have been published in the Bulletin and online.

The one-day joint meeting in November with OSME and the NHM was on Bird Monitoring in the Middle East. The programme included *The value of BirdTrack as a bird recording tool* (Nick Moran); *Bird Recording and Conservation in Iraq: a ten year perspective* (Richard Porter); *Monitoring the threat status of birds and the implications for conservation management* (Andy Symes); *Waterbird monitoring at Kadma Bay, Sulaibikhat Bay and Jahra Pools, Kuwait* (Gareth Bradbury and James Darke); *35 years of bird monitoring in Israel* (Youv Perlman); *Monitoring Illegal Bird Killing* (Bob Elliot). A detailed summary will appear in the Bulletin and online.

#### The Bulletin

Vol. 135 comprised 376 pages and 32 papers of broad geographical scope, although contributions on Afrotropical and Neotropical birds were particularly well represented. Taxonomy and nomenclature are Bulletin mainstays, and two new subspecies, of Common Chaffinch *Fringilla coelebs* and Three-striped Warbler *Basileuterus tristriatus*, as well as a recently extinct species of *Pterodroma* petrel (from the Chatham Islands), were published during the course of 2015. Among new geographical data, important reviews of the avifaunas of Ethiopia and Nigeria, and parts of western New Guinea also appeared.

For papers published in 2015, the interval between receipt and publication was 4–26 months, with a mean of c.9 months. The Bulletin received a total of 36 new manuscripts in 2015. Of these, six have been rejected to date and the rest have been accepted or are still being refereed for potential publication.

Grateful thanks are due, as ever, to referees who have given freely of their time and expertise; members of the Standing Committee on Ornithological Nomenclature (SCON), especially Edward Dickinson, Richard Schodde and the Bulletin's Associate Editor, Frank Steinheimer; to Eng-Li Green, of Alcedo Publishing, for her constant dedication to Bulletin duties, including production of the index and updating the website in tandem with David Fisher; and The Charlesworth Press (printers) for their efficiency. Chris Storey and Robert Prŷs-Jones helped prepare the cover information and Club Announcements, whilst staff at The Natural History Museum, Tring, continue to offer much-needed assistance in all manner of ways.

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# **BRITISH ORNITHOLOGISTS' CLUB**

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## **TRUSTEES' ANNUAL REPORT FOR 2015**

### **FINANCIAL REVIEW**

Financial results for the year show a surplus of £1,035 being a surplus of £341 on Unrestricted Funds and a surplus of £694 on Restricted Funds.

This is almost the same result compared to the surplus of £1,040 in 2014. Although there was an increase of £2,057 investment income in the Herbert Stevens Trust Fund these increases were partly offset by a slight reduction in membership and by the lack of recovery of Gift Aid (£645 received in 2014), a retrospective claim for which will be made this year.

Sales of publications during the year were slightly higher £590 (£551 in 2014). £387 represents the Club's share of joint BOC/BOU Checklists, £177 from sale of the Club's own publications and £26 from sales of back numbers of the Club's Bulletin.

The value of the various unit trusts held by the Herbert Stevens Trust Fund showed a further increase during the year of £4,314 and that accounts for most of the increase in the Club's funds, which stood at £428,073 at year-end.

### **Reserves**

As indicated above, the Club maintains a satisfactory level of liquidity to meet its commitments, particularly to any further publications. That may be especially relevant as the Club has assumed full responsibility for future Checklist volumes. In addition, the Clancey bequest, totalling £65,106 at the year-end, is available as backing for new developments for the Bulletin.

### **Risks**

The Committee is satisfied that the Club has sufficient resources to cover any foreseeable commitments particularly with regard to its main objective of maintaining the Bulletin as an important ornithological publication. It also has adequate funds to cover its costs and that of any future non-Bulletin publications. Thanks are due to the three Trustees of the Herbert Stevens Trust Fund, Nigel Crocker, Richard Price and Stephen Rumsey for their continuing oversight of the fund.

### **TRUSTEES' RESPONSIBILITIES**

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statement 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 material departures disclosed and explained in the statement of accounts;
- prepare the financial accounts on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

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## **TRUSTEES' ANNUAL REPORT FOR 2015**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that any statement of accounts prepared by them complies with the regulations under section 130 of the Charities Act 2011. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved and signed on behalf of the Trustees



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C. W. R. Storey  
Chairman

Date: 12th May 2016

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## BALANCE SHEET

31st December 2015

		2015			2014
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>INVESTMENTS</b>					
At market value	2	<u>271,260</u>	<u>-</u>	<u>271,260</u>	<u>314,471</u>
<b>CURRENT ASSETS</b>					
Stock of publications		100	-	100	100
Cash at bank and in hand		17,808	-	17,808	7,015
Cash on deposit		79,812	68,268	148,080	108,248
Other debtors		<u>313</u>	<u>-</u>	<u>313</u>	<u>225</u>
		<b>98,033</b>	<b>68,268</b>	<b>166,301</b>	<b>115,588</b>
<b>CURRENT LIABILITIES</b>					
Subscriptions in advance		(875)	-	(875)	(1,034)
Creditors falling due within one year		<u>(8,613)</u>	<u>-</u>	<u>(8,613)</u>	<u>(6,301)</u>
<b>Net Current Assets</b>		<b>88,545</b>	<b>68,268</b>	<b>156,813</b>	<b>108,253</b>
<b>TOTAL ASSETS</b>		<b><u>359,805</u></b>	<b><u>68,268</u></b>	<b><u>428,073</u></b>	<b><u>422,724</u></b>
<b>FUNDS</b>					
<b>Unrestricted</b>					
Designated	3			15,562	15,562
Other	4			<u>344,243</u>	<u>339,588</u>
				<b>359,805</b>	<b>355,150</b>
<b>Restricted</b>					
	5			<u>68,268</u>	<u>67,574</u>
				<b>428,073</b>	<b>422,724</b>

Approved and Signed on behalf of the Trustees



C. W. R. Storey  
Chairman

Date: 12th May 2016

# BRITISH ORNITHOLOGISTS' CLUB

*Registered charity No. 279583*

## STATEMENT OF FINANCIAL ACTIVITIES

**31st December 2015**

		2015			2014
Notes	Unrestricted	Restricted	Total	Total	
	£	£	£	£	
<b>INCOMING RESOURCES</b>					
<b>SUBSCRIPTIONS and DONATIONS</b>					
Members	7,809	-	7,809	8,100	
Institutional subscribers	3,259	-	3,259	3,750	
Donations	-	-	-	87	
Gift aid tax recovered	-	-	-	645	
	<b>11,068</b>	-	<b>11,068</b>	<b>12,582</b>	
<b>INVESTMENT INCOME</b>					
Herbert Stevens Trust Fund	12,380	-	12,380	10,323	
Interest received	1,322	694	2,016	2,092	
	<b>13,702</b>	<b>694</b>	<b>14,396</b>	<b>12,415</b>	
<b>SALES OF PUBLICATIONS</b>					
	590	-	590	551	
<b>OTHER INCOME</b>					
	-	-	-	65	
<b>TOTAL INCOMING RESOURCES</b>	<b>25,360</b>	<b>694</b>	<b>26,054</b>	<b>25,613</b>	
<b>RESOURCES EXPENDED</b>					
<i>CHARITABLE EXPENDITURE</i>					
<b>BOC BULLETIN &amp; PUBLICATIONS</b>					
	13,925	-	13,925	13,002	
<b>MEETINGS</b>					
	396	-	396	858	
<b>ADMINISTRATION</b>	10,698	-	10,698	10,713	
	<b>25,019</b>	-	<b>25,019</b>	<b>24,573</b>	
<b>NET INCOMING RESOURCES</b>	341	694	1,035	1,040	
Increase in value of investments	4,314	-	4,314	7,004	
	<b>4,655</b>	<b>694</b>	<b>5,349</b>	<b>8,044</b>	
<b>TOTAL FUNDS brought forward at 1st January 2015</b>	<b>355,150</b>	<b>67,574</b>	<b>422,724</b>	<b>414,680</b>	
<b>TOTAL FUNDS at 31st December 2015</b>	<b>359,805</b>	<b>68,268</b>	<b>428,073</b>	<b>422,724</b>	

# BRITISH ORNITHOLOGISTS' CLUB

*Registered Charity No. 279583*

## NOTES TO THE ACCOUNTS

**31st December 2015**

### 1. ACCOUNTING POLICIES

#### a) Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

#### b) Income

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

#### c) Investments and Cash Deposits

The Herbert Stevens Trust Fund is invested in quoted charity unit trusts and charity cash deposits and shown as investments in the Balance Sheet with the unit trusts valued at year-end market values. Income from the Fund and from other cash deposits shown in the Balance Sheet under Current Assets is included in Incoming Resources in the Statement of Financial Activities on a receipts basis. The Clancey bequest is held on deposit which forms part of the total of investments in the Balance Sheet.

#### d) Subscriptions

Subscriptions for the current year and any arrears are included in Incoming Resources in the Statement of Financial Activities. Subscriptions received in advance are carried forward in the Balance Sheet as Current Liabilities.

#### e) Expenditure is accounted for on an accruals basis.

#### f) Publications

The cost of publications is written off in the Statement of Financial Activities as incurred except for a nominal stock value of £100 carried in the Balance Sheet.

#### g) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**BRITISH ORNITHOLOGISTS' CLUB***Registered Charity No. 279583***NOTES TO THE ACCOUNTS - continued****31st December 2015****2. INVESTMENTS - at market value**

	<b>2015</b>	<i>2014</i>
	<b>£</b>	<b>£</b>
<b>UNRESTRICTED FUNDS</b>		
Herbert Stevens Trust Fund	<b>271,260</b>	<i>265,471</i>
<b>RESTRICTED FUNDS</b>		
Clancey Bequest	-	<i>49,000</i>
	<u><b>271,260</b></u>	<u><i>314,471</i></u>

All investments are held in the UK.

**3. UNRESTRICTED DESIGNATED FUND**

for future publications

	<b>2015</b>
	<b>£</b>
Balance at 1st January 2015	<b>15,562</b>
Movements in the year	-
Balance at 31st December 2015	<u><b>15,562</b></u>

**4. OTHER UNRESTRICTED FUNDS**

	<b>GENERAL FUND</b>	<b>HERBERT STEVENS TRUST FUND</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 1st January 2015	73,687	265,901	339,588
Increase in value of investments during year	-	4,314	4,314
Distributions reinvested	( 1,475)	1,475	-
Excess of income over expenditure	341	-	341
Balances at 31st December 2015	<u><b>72,553</b></u>	<u><b>271,690</b></u>	<u><b>344,243</b></u>

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## NOTES TO THE ACCOUNTS - continued

31st December 2015

### 5. RESTRICTED FUNDS

	CLANCEY BEQUEST	PUBLICATIONS FUND	TOTAL
	£	£	£
Balances at 1st January 2015	64,427	3,147	67,574
Contributions towards cost of Bulletin	-	-	-
Interest received	679	15	694
Balances at 31st December 2015	<u>65,106</u>	<u>3,162</u>	<u>68,268</u>

- a . The Clancey bequest was donated by the late Dr P A Clancey with the request that it should be used to support and enhance the Club's Bulletin.
- b . The Publications Fund is available to finance Club publications other than regular issues of the Bulletin.

### 6. ADMINISTRATION EXPENSES

	2015	2014
	£	£
Club's share of rental of storage unit	936	936
Accounts and Independent Examination fees	900	900
BOU administration services	7,821	7,631
Re-design and maintenance of website	-	175
Other administration expenses	1,040	1,071
	<u>10,698</u>	<u>10,713</u>

### 7. REIMBURSEMENT OF EXPENSES

Trustees do not receive any remuneration and have not been reimbursed for any costs they may incur in attending regular Trustee meetings. They are reimbursed for any other expenses incurred on behalf of the Club. The total amount reimbursed during the year was **£277** (2014 £ 443).

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE BRITISH ORNITHOLOGISTS' CLUB**

I report on the accounts of the Club for the year ended 31st December 2015, 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 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;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner. 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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.

***Alan R E Peal***

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Alan Peal ACA - Principal  
Porritt Rainey  
Chartered Accountants

Date : 16th May 2016