

REGISTERED NUMBER: 1160162

GREENFIELD GOSPEL HALL TRUST
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 05 APRIL 2019

Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

GREENFIELD GOSPEL HALL TRUST
REPORT AND FINANCIAL STATEMENTS
CONTENTS

	Page
Reference and administrative information	2
Report of the Trustees	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 13

GREENFIELD GOSPEL HALL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 05 APRIL 2019

CHARITY NAME: Greenfield Gospel Hall Trust

REGISTERED CHARITY NUMBER: 1160162

TRUSTEES: L C Huntley (Chair)
T G Smith
C A Leflaive
J Davies
A M Farr

TREASURER: C A Leflaive

PRINCIPAL ADDRESS: 47 Hortham Lane
Almondsbury
Bristol
Avon
BS32 4JJ

INDEPENDENT EXAMINER: Kerry Taylor
Oldfield Advisory
Santis House
Curriers Close
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CV4 8AW

ACCOUNTANT: Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW

BANKERS: The Royal Bank of Scotland
13 Church Street
Barnsley
S70 2TB

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
ME19 4JQ

GREENFIELD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

The Trustees present their report along with the financial statements of the Charity for the year ended 05 April 2019. The financial statements have been prepared in accordance with the accounting policies set out on page ten and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated trust constituted by a Deed of Trust dated 13 May 2003, most recently amended by Deed of Variation dated 27 February 2014. The Trust was registered with the Charity Commission for England and Wales on 27 January 2015 under Charity Registration Number: 1160162

Recruitment and appointment of new trustees

The Trustees who have served during the year and since the year end are set out on page 2. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 05 April 2019 (2018: £nil).

The Trust operates 6 Gospel halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant Charity Commission guidance.

Wider network

The Trustees maintain informal links with Trustees of similar Trusts with a view to pooling experience considered useful in pursuing the objects of the Trust. The Charity also maintains particular links with Siston Gospel Hall Trust, Ashgrove Gospel Hall Trust, Springfield Gospel Hall Trust and Frome Valley Gospel Hall Trust, with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the charity is exposed and confirm that they have established systems to manage and mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Public benefit

The Trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance to charities on public benefit.

GREENFIELD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

Main activities and achievements

The Trust provides and maintains 6 Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org and in the schedules to the Trust Deed.

A number of members of the congregation regularly attend open-air preachings in cities and towns where they work, preaching the gospel and handing out gospel tracts. A total of 46,546 tracts were distributed during the year. Members also assist the Rapid Relief Team, a charity which support local communities in time of need.

Meetings

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 650 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation has contact with prison chaplains to provide gospel tracts and bibles as required. The Trust also operates a programme of providing regular packs of nutritious food and gospel literature to homeless and needy persons through local charities or homeless societies.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

GREENFIELD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

FINANCIAL REVIEW

Financial position

In the year ended 5 April 2019, the Trust had a modest surplus of incoming resources over resources expended. Total voluntary income received this year was £203,692 compared to £563,033 in the previous year.

All funds held were unrestricted funds.

Reserves policy

The Trustees have agreed that the Trust should aim to develop and maintain unrestricted reserves at a minimum level which equates to 6 months' operating costs. This would enable the Trust to continue its activities in the event of a sudden loss of funding. However, the members of the Congregation have always recognised their responsibility to fund the running costs of the places of worship where they regularly attend. Therefore the Trustees do not ever expect a shortfall in funding to be other than temporary. Free reserves accumulated in excess of the minimum can be used at the discretion of the Trustees for the strategic development of the Trust. The Trustees will review the minimum level of reserves every three months.

Free reserves at the year end were £157,056.

GREENFIELD GOSPEL HALL TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 05 APRIL 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES


The trustees 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 law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 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.

On behalf of the board:



Mr C Leflaive (Trustee)

5.2.2020

Date

REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF THE GREENFIELD GOSPEL HALL TRUST
FOR THE YEAR ENDED 05 APRIL 2019

I report to the trustees on my examination of the accounts of the Greenfield Gospel Hall Trust for the year ended 05 April 2019.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

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 a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 statements below.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2The accounts do not accord with those records; or

3The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



K Taylor
Oldfield Advisory
Santis House
Curriers Close
Coventry
CV4 8AW
03 February 2020

GREENFIELD GOSPEL HALL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		2,605	-	2,605	-
Contributions from the congregation		63,222	-	63,222	-
Gift Aid donations		62,519	-	62,519	18,815
Other donations		59,716	-	59,716	95,616
Income tax refunds		15,630	-	15,630	-
Donated services	4	-	-	-	-
Payroll giving		-	-	-	-
Legacies		-	-	-	-
Grants received		-	-	-	448,602
<i>Investments:</i>					
Bank interest		119	-	119	40
<i>Other</i>					
Conference hosting costs		-	-	-	4,672
Rent received		15,495	-	15,495	6,849
Insurance claims		-	-	-	8,387
Other interest		-	-	-	-
Total		219,306	-	219,306	582,981
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms	5	185,635	-	185,635	173,069
Cost of donated services	4	9,816	-	9,816	12,207
Total		195,451	-	195,451	185,276
Net income/(expenditure)		23,855	-	23,855	397,705
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		23,855	-	23,855	397,705
Reconciliation of funds					
Total funds brought forward		6,165,236	-	6,165,236	5,767,531
Total funds carried forward		6,189,091	-	6,189,091	6,165,236

The notes on pages 10 to 13 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

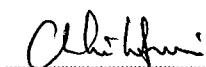
GREENFIELD GOSPEL HALL TRUST

BALANCE SHEET

AS AT 05 APRIL 2019

	Notes	2019	2018
		£	£
Fixed Assets			
Tangible assets	6	6,031,035	4,793,115
Investments	7	<u>1,000</u>	<u>1,000</u>
		6,032,035	4,794,115
Current Assets			
Trade debtors		-	1,291
Amounts owed by group undertakings		344,920	1,163,545
Other debtors		24,086	8,456
Prepayments and accrued income		1,895	1,845
Cash at bank and in hand		<u>27,448</u>	<u>280,498</u>
		398,349	1,455,635
Current liabilities			
Creditors: amounts falling due within one year:			
Loans		(235,000)	(75,000)
Trade creditors		-	(2,914)
Other creditors		-	(3,300)
Accruals and deferred income		<u>(6,293)</u>	<u>(3,300)</u>
Net current assets		157,056	1,371,121
Total assets less current liabilities		6,189,091	6,165,236
Creditors: amounts falling due after more than one year:			
Loan		-	-
Net assets		6,189,091	6,165,236
Funds			
Restricted funds		-	-
Unrestricted income fund		6,189,091	6,165,236
Total Funds	8	6,189,091	6,165,236

The unaudited financial statements were approved and authorised for issue by the Trustees of Greenfield Gospel Hall Trust on 3.2.2020 and were signed on its behalf by



C A Leflaive (Trustee)

The notes on pages 10 to 13 form part of these financial statements

GREENFIELD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

1. ACCOUNTING POLICIES

1.1 Basis of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and incorporating update bulletins 1 and 2, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Greenfield Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £100) are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Fixtures and fittings	20% straight line
Plant and equipment	20% straight line

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The income of the group does not exceed the threshold of £1million and therefore there is no requirement to prepare group accounts.

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. TRUSTEES' REMUNERATION AND EXPENSES

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2018: None).

3. WAGES AND SALARIES

There are no employees (2018: none).

GREENFIELD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

4. DONATED SERVICES

<i>Donated to:</i>	Year ended 05 April 2019 £	Year ended 05 April 2018 £
Other Gospel Hall Trusts		12,207
Siston Gospel Hall Trust	2,884	
Ashgrove Gospel Hall Trust	2,664	-
Springfield Gospel Hall Trust	2,306	-
Frome Valley Gospel Hall Trust	1,962	
	<u>9,816</u>	<u>12,207</u>

5. RESOURCES EXPENDED

	Meeting rooms £	Other charitable activities £	Year ended 05 April 2019 £	Year ended 05 April 2018 £
Direct costs				
Repairs and maintenance	25,119	-	25,119	14,260
Other refurbishment costs	-	-	-	-
Cleaning	6,905	-	6,905	7,061
Insurance	2,879	-	2,879	2,029
Light and heat	25,785	-	25,785	21,689
Telephone and broadband costs	1,890	-	1,890	2,349
Legal and professional	6,497	-	6,497	4,513
Other costs	783	-	783	4,579
Rates and taxes	1,158	-	1,158	-
Depreciation	107,345	-	107,345	106,734
Loan interest	700	-	700	2,195
Public outreach work - bibles & tracts	1,680	-	1,680	2,860
Support costs				
Bank charges	81	-	81	-
Governance	4,813	-	4,813	4,800
	<u>185,635</u>	<u>-</u>	<u>185,635</u>	<u>173,069</u>

Governance costs include £180 (2018: £180) in respect of independent examiner's fees.

6. TANGIBLE FIXED ASSETS

	California Road Room	13 Hortham Lane	47 Hortham Lane	Court Road
	£	£	£	£
Cost				
At 06 April 2018	400,000	507,873	3,513,278	-
Additions	-	-	-	993,625
Disposals	-	-	-	-
At 05 April 2019	<u>400,000</u>	<u>507,873</u>	<u>3,513,278</u>	<u>993,625</u>
Depreciation				
At 06 April 2018	24,000	30,471	210,753	-
Charge for the year	8,000	10,157	70,266	-
Depreciation on disposals	-	-	-	-
At 05 April 2019	<u>32,000</u>	<u>40,628</u>	<u>281,019</u>	<u>-</u>
Net book value				
At 05 April 2019	<u>368,000</u>	<u>467,245</u>	<u>3,232,259</u>	<u>993,625</u>
At 05 April 2018	<u>376,000</u>	<u>477,402</u>	<u>3,232,259</u>	<u>-</u>

GREENFIELD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

	Kilgobbin House £	The Street £	Plant & machinery £	Fixtures & fittings £	Totals £
At 06 April 2018	638,128	-	27,740	-	5,087,019
Additions	2,348	345,626	2,086	1,580	1,345,265
Disposals					-
At 05 April 2019	<u>640,476</u>	<u>345,626</u>	<u>29,826</u>	<u>1,580</u>	<u>6,432,284</u>
Depreciation					
At 06 April 2018	20,790	-	7,888	-	293,902
Charge for the year	12,766	-	5,841	316	107,346
Depreciation on disposals					-
At 05 April 2019	<u>33,556</u>	<u>-</u>	<u>13,729</u>	<u>316</u>	<u>401,248</u>
Net book value					
At 05 April 2019	<u>606,920</u>	<u>345,626</u>	<u>16,097</u>	<u>1,264</u>	<u>6,031,036</u>
At 05 April 2018	<u>617,338</u>	<u>-</u>	<u>19,852</u>	<u>1,580</u>	<u>4,793,117</u>

Property Details:

Land registry titles of the above property held are: GR249471, AV151226, GR341802, AV223399 , GR377538, GR375180.

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
CHARITY MARKET VALUE	
At 6 April 2018 and 5 April 2019	<u>1,000</u>

SUBSIDIARY UNDERTAKINGS

The following were subsidiary undertakings of the company:

Name	Holding
Freshwater Design and Build Company Limited	100%

The aggregate of the share capital and reserves as at 5 April 2019 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

	Aggregate of share capital and reserves £	Profit/(loss) £
Freshwater Design and Build Company Limited	1,000	-

GREENFIELD GOSPEL HALL TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2019

8 ANALYSIS OF NET ASSET BETWEEN FUNDS

8.1 Current year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	6,031,035	-	6,031,035
Investments	1,000	-	1,000
Current assets	398,349	-	398,349
Current liabilities	(241,293)	-	(241,293)
Non-current liabilities	-	-	-
Total funds	6,189,091	-	6,189,091

8.2 Prior year

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	4,793,115	-	4,793,115
Investments	1,000	-	1,000
Current assets	1,455,635	-	1,455,635
Current liabilities	(84,514)	-	(84,514)
Non-current liabilities	-	-	-
Total funds	6,165,236	-	6,165,236

9 MOVEMENT IN FUNDS

9.1 Current year

	Fund balance At 06 April 2018 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2019 £
Restricted funds	-	-	-	-	-
Unrestricted funds	6,165,236	219,306	(195,451)	-	6,189,091
Total funds	6,165,236	219,306	(195,451)	-	6,189,091

9.2 Prior year

	Fund balance At 06 April 2017 £	Incoming resources £	Resources expended £	Realised/ unrealised gains and losses £	Fund balance At 05 April 2018 £
Restricted funds	-	-	-	-	-
Unrestricted funds	5,767,531	582,981	(185,276)	-	6,165,236
Total funds	5,767,531	582,981	(185,276)	-	6,165,236

10 TRANSACTIONS WITH RELATED PARTIES

A balance of £344,920 (2018: £1,163,545) is due from Freshwater Design and Build Limited at the yearend, this amount is included in debtors.

During the year, Greenfield Gospel Hall Trust received donations totalling £15,300 (£4,935) from the Trustees and other related parties.

11. VOLUNTEERS

Greenfield Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

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