

approved employer.

This is to certify that

Stephen Farra Associates Ltd

has received the award of

**ACCA Approved Employer –
Practising Certificate Development**

in recognition of the support provided to ACCA trainees and members who are training towards an ACCA practising certificate.

Reference number: 10670540

Approval valid from: 1 January 2001

Approval valid until: 31 December 2028

A handwritten signature in black ink, appearing to read 'Maggie McGhee', written over a faint, light grey circular background.

Maggie McGhee

Executive Director – Strategy and Governance

ACCA (THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced. ACCA retains the right to demand the return of this certificate at any time and without giving reason.