

THE CHURCH OF THE TRANSFIGURATION

THE CHAPEL OF ST NICOLAS

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF THE

PAROCHIAL CHURCH COUNCIL

OF

CANFORD CLIFFS AND SANDBANKS

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

Incumbent:

The Revd. Andrew O'Brien  
Canford Cliffs Vicarage  
14 Flaghead Road  
Canford Cliffs  
Poole  
Dorset  
BH13 7JW

Bank:

HSBC plc  
111 Poole Road  
Westbourne  
BH4 9BQ

Independent Examiner:

Dan Tout BA [Hons] FCA CTA  
Towngate House  
2-8 Parkstone Road  
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BH15 2PW

Charity Registration Number: 1131644

**CANFORD CLIFFS AND SANDBANKS PCC**

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## CANFORD CLIFFS AND SANDBANKS PCC

## **ANNUAL REPORT 2022**

## OBJECTIVES AND ACTIVITIES

The Parochial Church Council [PCC] of the Parish of Canford Cliffs and Sandbanks has the responsibility of sharing with the Incumbent in promoting in the ecclesiastical parish the whole mission of the church. It also has responsibility in matters of maintenance of the church buildings: the Church of the Transfiguration and the Chapel of St Nicolas.

The PCC has given due regard to public benefit when planning the church's activities, in accordance with the Charity Commission's General Guidance on Public Benefit.

The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the church exists.

The church achieves its principle objectives and purposes through:

- High quality public worship, both modern and traditional
- Pastoral care and support of those in need
- Promotion of Christian Aid and other charitable causes

These benefits are directly related to the aims of the church and are fully compliant with the Charity Commission Principles on Public Benefit.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity's governing document is the PCC powers measure (1956) as amended and church representation rules.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The following served as members of the PCC during 2022:

Revd Andrew O'Brien

Chairman

**Parochial Church Council:** Messrs. A Clark, C Gameson, R Goodall, R King [Deputy Churchwarden], G Luker, F Snook, H South\*, M Wright [Treasurer and Deputy Churchwarden], N Yeoman, Mrs K Allsopp\* [Churchwarden], Mrs W Bales [Churchwarden and Asst Treasurer], Mrs A Castley, Mrs P Newton, Mrs J Tombs.     \*Deanery Synod

All members give of their time freely and no member received remuneration. Details of clergy expenses and related party transactions are disclosed in note 7 to the accounts.

The PCC has a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the PCC faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the PCC should those risks materialise.

## **CANFORD CLIFFS AND SANDBANKS PCC**

### **ANNUAL REPORT 2022 [continued]**

This work has identified that financial sustainability is the major financial risk for the PCC. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management to ensure sufficient working capital for the PCC.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clergy, congregation and management. These risks are managed by having robust policies and procedures in place.

### **ACHIEVEMENTS AND PERFORMANCE**

This year, after a very strange couple of years, a great deal more normality has been experienced in our worship. We are still not sharing the chalice, but will review this in the Spring of 2023. The Craft Group continues to meet with several new members joining this year. They raised £680 for church funds from stalls at the Summer Fete and Christmas Fayre. It brings people in both from the church and from the wider parish. The summer fete was well attended and raised £4,685 and the Christmas Fayre £2,226. I would like to thank all those who give up their time and expend their energy on this day. The hall has been well used over the year with very few days when some activity or other has not taken place. I would like to thank Wendy for organising the diary for this and opening up for various groups.

The Family Service on a third Sunday has been well attended with around 20 people attending each month. The Baby Group, which is now more of a toddler group, moved to twice a month on a Friday morning. We have around ten mums and toddlers and, as well as a story, Ewa joins us to play songs. Many of the mums and children have moved on but we now have a new cohort who have replaced them.

We are very fortunate in having such an enthusiastic Director of Music and Organist in Ewa and a choir that leads our worship so effectively. I am aware that many churches, following Covid, have not managed to attract choir members and I am very pleased that this is not the case at the Transfiguration.

In June we celebrated the Queen's Platinum Jubilee with afternoon tea in the hall as the weather proved inclement for the Vicarage garden.

After a break of two years the Harvest Supper resumed this year and all who attended enjoyed the food and entertainment.

Our Christmas services this year, though perhaps not as well attended as in the years before Covid, did see a rise in numbers on last year. The Christingle on Christmas Eve welcomed many families who were pleased to share our Christmas celebrations.

The fortnightly Coffee Mornings continue to be enjoyed, providing a social occasion for people to get together. The Christmas coffee morning was well attended and enjoyed by everyone. Thank you to everyone involved and especially to Grace Martin for organising this important outreach and keeping it going.

We are fortunate in having a very talented group of flower arrangers from the Flower Guild who decorate the church beautifully all year and especially at Harvest, Christmas and Easter. Thank you to Susanne King who organises the rota and goes to so much trouble in sourcing the flowers.

As many of you are aware a virus damaged my vocal cord in May and this resulted in me struggling to do services for a while. I am glad that, as a result of this, the Rev'd Canon Pam Wise covered for me on a number of occasions and is now part of our community at the Transfiguration. I would like to thank her for her support and I think we would all agree that it is nice to have a different voice from the pulpit, or lectern in this case! I would particularly like to mention the churchwardens, Wendy Bales and Kathy Allsopp, the deputy churchwardens and the PCC for their encouragement and enthusiasm over the past year.

*Revd Andrew O'Brien*

## **CANFORD CLIFFS AND SANDBANKS PCC**

### **ANNUAL REPORT 2022 [continued]**

#### **FINANCIAL REVIEW**

The planned Giving, Collections and Income Tax recovered thereon are the result of consistent and regular reliable giving by members of our congregation year after year and we are most grateful to them because this continues to provide nearly half our normal income. The rent from the bungalows is very important and assured as long as we have settled and reliable tenants as at present.

It will be noticed that this year the hall has been regularly fully booked [when available] by outside interests and has brought in nearly £10,000. The bequests from Mrs Edwina Warburton-Gray and Mrs Beryl Thomas of £10,000 and £5,000 respectively were generous and in addition to all they had done for this church for many years.

The Garden of Remembrance and Ashes Area is now completed and in operation and a fine addition to the church garden. Some peripheral planting will be put in hand and finished this year.

Our costs and expenses have remained substantially stable. The gas and electricity are slightly up and will undoubtedly increase a lot more in 2023. Nevertheless, the final bank balance is healthy, sound and slightly more than last year.

The organising of our finances is ably recorded almost daily by Wendy Bales and we are most grateful to her for giving so generously of her time. Similarly, the recording of all Gift Aid donations is an extremely important job and one which has to be done exactly and with precision; we are so thankful to Andrew Clark and Roger King for continually doing this work so well and accurately.

*MJM Wright*

#### **TRUSTEES' RESPONSIBILITIES**

The Statement of the Trustees' Responsibilities on page 16 summarises the PCC responsibilities for the financial statements on pages 6-15.

The Revd Andrew O'Brien  
On behalf of the Parochial Church Council

23 February 2023

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

### **THE PCC OF CANFORD CLIFFS AND SANDBANKS**

I report to the Trustees on my examination of the accounts of the PCC of Canford Cliffs and Sandbanks for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you 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.

#### **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:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the 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.

Dan Tout BA [Hons] FCA CTA

Towngate House  
2-8 Parkstone Road  
Dorset. BH15 2PW

28 February 2023

**CANFORD CLIFFS AND SANDBANKS PCC**

**FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022**

**GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
<b><u>CHARITABLE INCOME</u></b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>[ALL UNRESTRICTED]</u></b>					
<b><u>Incoming Resources from</u></b>					
<b><u>Generated Funds</u></b>					
Planned Giving	2	47715		45793	
Collections		5568		7882	
Income Tax Recovered		<u>16177</u>		<u>12879</u>	
			<b>69460</b>		<b>66554</b>
<b><u>Voluntary Income</u></b>					
Legacies		15003		45000	
Donations	3	38848		23511	
Events and Activities	4	<u>7688</u>		<u>7347</u>	
			<b>61539</b>		<b>75858</b>
<b><u>Incoming Resources from</u></b>					
<b><u>Church Activities</u></b>					
Magazine - Sales and Advertisers		857		1037	
Bungalows Rent		22509		23242	
Book of Remembrance		200		300	
Wedding and Funeral Fees		<u>4371</u>		<u>8237</u>	
			<b>27937</b>		<b>32816</b>
<b><u>Investment Income</u></b>					
Bank Interest			<b><u>73</u></b>		<b><u>11</u></b>
<b>TOTAL INCOME</b>			<b>159009</b>		<b>175239</b>



**CANFORD CLIFFS AND SANDBANKS PCC**

**FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022**

**GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES [continued]**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b><u>CHARITABLE EXPENDITURE</u></b>		<b>£</b>	<b>£</b>
<b><u>[ALL UNRESTRICTED]</u></b>			
<b><u>Donations</u></b>	5	<b>6146</b>	<b>4821</b>
<b><u>Activities directly relating to the Work of the Church</u></b>			
Parish Share		67399	64188
Church Running Expenses	6	13484	11797
Clergy Expenses	7	4800	4870
Cost of Services	8	6722	5579
Events and Activities Expenses	9	558	400
Magazine Costs		2400	2400
Buildings Maintenance and Repairs	10	5572	21155
Cleaning and Gardening	11	7760	6794
Bungalow Expenses	12	<u>717</u>	<u>3095</u>
		<b>109411</b>	<b>120278</b>
<b><u>Church Management and Administration</u></b>			
Office Expenses		795	1018
Secretarial		3600	3600
Motor Expenses		3139	2946
Vicarage Repairs		139	0
Book of Remembrance		281	305
Fees to Diocese		1364	3095
Garden of Remembrance/Ashes Area		29730	1260
Flower Fund		1006	<u>714</u>
Bank Charges		<u>365</u>	
		<b><u>40419</u></b>	<b><u>12938</u></b>
<b><u>TOTAL EXPENDITURE</u></b>		<b>155976</b>	<b>138037</b>
<b><u>NET EXPENDITURE AND NET MOVEMENT OF FUNDS IN THE YEAR</u></b>		<b>3033</b>	<b>37202</b>
PARISH FUNDS AT 1 JANUARY 2022		<b><u>110700</u></b>	<b><u>73498</u></b>
AT 31 DECEMBER 2022		<b>113733</b>	<b>110700</b>

*The notes on pages 9-15 form part of these Financial Statements*

**CANFORD CLIFFS AND SANDBANKS PCC**

**BALANCE SHEET AT 31ST DECEMBER 2022**

		General Fund		
		<b><u>2022</u></b>		<b><u>2021</u></b>
		<b><u>Total</u></b>		<b><u>Total</u></b>
	£	£	£	£
<b><u>FIXED ASSETS</u></b>				
Two Bungalows, Panorama Road, Sandbanks				
Office Equipment - estimated value		<b><u>3000</u></b>		<b><u>3000</u></b>
<b><u>CURRENT ASSETS</u></b>				
Bank Current Account	100781		97802	
CBF Deposit Fund	10996		10923	
Cash in Hand	<u>106</u>		<u>125</u>	
<b>TOTAL CURRENT ASSETS</b>		<b><u>111883</u></b>		<b><u>108850</u></b>
<b><u>TOTAL ASSETS</u></b>		<b><u>114883</u></b>		<b><u>111850</u></b>
<b><u>LIABILITIES</u></b>				
Bungalow Rent received in advance	1150		1150	
<b><u>TOTAL CURRENT LIABILITIES</u></b>		<b><u>1150</u></b>		<b><u>1150</u></b>
<b><u>NET ASSETS</u></b>		<b><u>113733</u></b>		<b><u>110700</u></b>
<b><u>UNRESTRICTED PARISH INCOME FUNDS</u></b>		<b><u>113733</u></b>		<b><u>110700</u></b>

Approved by the Parochial Church Council on 23/02/2023 and signed on its behalf by

Revd Andrew O'Brien

Mrs K Allsopp

Mrs W Bales

*The notes on pages 9-15 form part of these Financial Statements*

**CANFORD CLIFFS AND SANDBANKS PCC**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a] Basis of preparation

The financial statements have been prepared in accordance with 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][effective 1 January 2019] - [Charities SORP [FRS 102]]

Canford Cliffs and Sandbanks PCC 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].

b] Preparation of the accounts on a going concern basis

The board has considered the charity's operations and finances in the short to medium term. In the opinion of the board the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis. The board has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

c] Fund accounting policy

General funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those donated for use in a particular area or for specified purposes, the use of which is restricted to that area or purpose.

The financial statements include all transactions, assets and liabilities for which the PCC can be held responsible. They do not include the financial statements of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

d] Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

**CANFORD CLIFFS AND SANDBANKS PCC**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2022 [continued]**

Planned giving receivable under covenant is recognised only when received.

Income Tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and amount due.

Funds raised by the fete, garden party and similar events are accounted for gross and recognised when the event takes place.

Sales of books and magazines from the church bookstall are accounted for gross and recognised when the goods are taken.

Other ordinary income

Rental from the letting of church premises is recognised when the rental is due.

Income from investments

Interest is accounted for when receivable.

e] Resources used

Donations

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The parish share is accounted for when payable.

f] Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the financial statements by S.10[2][a] and [c] of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the S.O.F.A and separately disclosed.

Other fixtures, fittings and office equipment

Office equipment used within the church premises is shown at estimated valuation.

**CANFORD CLIFFS AND SANDBANKS PCC**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2022 [continued]**

g]      Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h]      Creditors and provisions

Creditors and provisions are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i]      Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

# CANFORD CLIFFS AND SANDBANKS PCC

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022 [cont'd]

### Note

#### **2 PLANNED GIVING**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Weekly Envelopes	11033	10882
Gift Aid [including yellow envelopes - £3555.85]	<u>36682</u>	<u>34911</u>
	<b>47715</b>	<b>45793</b>

#### **3 DONATIONS RECEIVED**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Donations	8148	3153
Donations towards use of hall	9570	3865
Car Parking	7078	8146
Sundries	837	1787
Flower Fund	515	560
Garden of Remembrance/Ashes Area	<u>12700</u>	<u>6000</u>
	<b>38848</b>	<b>23511</b>

#### **4 EVENTS AND OTHER ACTIVITIES INCOME**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Summer Fête	5189	5432
Christmas Fayre	<u>2499</u>	<u>1915</u>
	<b>7688</b>	<b>7347</b>

# CANFORD CLIFFS AND SANDBANKS PCC

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022 [cont'd]

### 5 DONATIONS MADE

	<u>2022</u>				<u>2021</u>
	From Church Funds	From Indvs Through Church Funds	Overall Indvs Direct To Charity	From Total recvd by Charity	Church Funds
	£	£	£		£
British Legion Remembrance Sunday	200			200	200
Church Army	500			500	500
Mission to Seafarers	500			500	500
CMS	500			500	500
Julia's House	250			250	250
Poole Young Carers	500			500	500
Children's Society - Christingle		300		300	555
Hebron Child Support	<u>216</u>			216	216
Poole Food Bank [Harvest Supper]		500		500	250
Rev A O'Brien					500
Rev T Pelham					600
Poole - Wau Partnership					<u>250</u>
Mrs Ewa Irek		<u>2680</u>		<u>2680</u>	
<i>From or through Church Funds</i>	<b>2666</b>	<b>3480</b>	<b>0</b>	<b>6146</b>	<b>4821</b>

# CANFORD CLIFFS AND SANDBANKS PCC

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022 [cont'd]

### Note

<b>6</b>	<b><u>CHURCH RUNNING EXPENSES</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		<b>£</b>	<b>£</b>
	Chancel Expenses	798	169
	Insurances	3317	3223
	Organ and Piano	670	290
	Organists' Fees	5980	5885
	Choir and Music	1083	535
	Sunday Club	0	0
	Telephone	534	576
	Sundries	<u>1102</u>	<u>1120</u>
		<b>13484</b>	<b>11797</b>
<b>7</b>	<b><u>CLERGY EXPENSES</u></b>		
	Vicar's and Ministerial Expenses	3600	3600
	Curate Expenses	0	670
	Assistant Clergy	600	0
	Pension Contribution	<u>600</u>	<u>600</u>
		<b>4800</b>	<b>4870</b>
<b>8</b>	<b><u>COST OF SERVICES</u></b>		
	Water	581	233
	Gas	2167	2067
	Electricity	<u>3974</u>	<u>3278</u>
		<b>6722</b>	<b>5579</b>
<b>9</b>	<b><u>EVENTS AND ACTIVITIES EXPENSES</u></b>		
	Fete	<u>558</u>	<u>400</u>
		<b>558</b>	<b>400</b>



**CANFORD CLIFFS AND SANDBANKS PCC**

**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2022 [cont'd]**

**Note**

<b>10</b>	<b><u>BUILDINGS MAINTENANCE AND REPAIRS</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		<b>£</b>	<b>£</b>
	Chapel roof repairs	0	800
	Electrical Repairs & Testing <i>[incl lightning conductor]</i>	817	1471
	Boiler Maintenance & Insurance	657	832
	Gable Repainting	1872	0
	Drains	0	1505
	Intek - Loop system	795	0
	Microphone repairs	70	0
	Tables	278	0
	Cloakroom Refurbishment	0	10614
	Additional Stair Rail	0	402
	Dishwasher/Water Heater Servicing	0	289
	Dorset Fire & Rescue	966	4009
	Other Repairs	<u>117</u>	<u>1233</u>
		<b>5572</b>	<b>21155</b>
<b>11</b>	<b><u>CLEANING AND GARDENING</u></b>		
	Weekly cleaning of church and church rooms; St Nicolas fortnightly; Sweeping drive, paths etc	5600	5607
	Cleaning windows at both sites inside and outside four times a year	720	720
	Gardening - Trees, hedge cutting etc	<u>1440</u>	<u>467</u>
		<b>7760</b>	<b>6794</b>
<b>12</b>	<b><u>BUNGALOW EXPENSES</u></b>		
	Insurance No 1	359	1518
	Insurance No 3	<u>358</u>	<u>1576</u>
		<b>717</b>	<b>3095</b>

## **CANFORD CLIFFS AND SANDBANKS PCC**

### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards [United Kingdom Generally Accepted Accounting Practice] and applicable law and regulations.

The law applicable to charities in England & Wales requires 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to
- presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 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.