

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH 2016**

**THE  
NEW FOREST  
COMMUNITIY CHURCH**

(A Company Limited by Guarantee)

**CHARITY REGISTRATION No. 1143971**

**COMPANY REGISTRATION No. 07726741**

Independent Examiners Ltd  
Sovereign Centre  
Yapton Lane  
Walberton  
W. Sussex  
BN18 0AS

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

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**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1143971
<b>COMPANY REGISTRATION NUMBER</b>	7726741
<b>LEGAL STATUS</b>	Incorporated Charity
<b>START OF FINANCIAL YEAR</b>	1st April 2015
<b>END OF FINANCIAL YEAR</b>	31st March 2016
<b>DIRECTORS AT 31ST MARCH 2016</b>	Mr Brian Lomax (Chairman) Mr Sean Cullen Mr Rachel Maguire Mr Andres Peratta (Appointed 5th November 2015) Mrs Cristina Peratta (Appointed 5th November 2015) Mr David Yapp (Resigned 31st March 2016)
<b>CHURCH LEADERS</b>	Mr Tom Wileman (Church Leader) Mrs Nikki Wileman (Church Leader)
<b>GOVERNING DOCUMENT</b>	Memorandum & Articles of Association Dated 2nd October 2012.
<b>OBJECTS</b>	
<b>(A)</b>	TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH PARTS OF HAMPSHIRE, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.
<b>(B)</b>	TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, FINANCIAL HARDSHIP OR SICKNESS AND WHO MAY BE AGED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.
<b>(C)</b>	TO ADVANCE EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;
<b>(D)</b>	TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.
<b>REGISTERED ADDRESS</b>	46 Richmond Close Calmore Southampton SO40 2TH
<b>PRIMARY BANKERS</b>	HSBC Bank Plc 45 Commercial Road Southampton SO40 3AH
<b>INDEPENDENT EXAMINER</b>	C.B Maizi FMAAT FCIE Independent Examiners Ltd Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31ST MARCH 2016**

This is the annual report for New Forest Community Church, Registered charity no. 1143971, an incorporated company which is limited by Guarantee, Registered no. 7726741. This report covers the period from 1st April 2015 to 31st March 2016.

The objectives of the trust are advancement of the Christian Faith, including worship, preaching of the Christian Gospel, the pastoral care of Christian people, and providing relief to persons who are in need.

The New Forest Community Church (NFCC) has fulfilled its objectives through a range of activities. These include weekly public meetings, small group gatherings for Christian discipleship, teaching, training, and supporting people with specific interests to pursue opportunities for ministry at home and abroad. The charity's coffee shop called Sweet Soul Cafe in the Marchwood village, continued to experiencing some difficulties in providing sufficient volunteer staff to operate the café & was wound down & closed following consultation with the members of NFCC. The café continues to be run as a café following new owners being found who wanted to continue the café as a business. The new owners are continuing to work with the church to facilitate some of the church activities & are continuing the donation box to raise money for Salem orphanage.

Staff who receive a salary are Tom and Nikki Wileman and Tony Rozee. Tom and Nikki Wileman, Tony Hodder, Sean & Dawn Cullen now form the leadership team, assisted by Sam Sellan & Rob Marsden. Nikki Wileman is responsible for local administration. Tony Rozee is involved in mission work at home and abroad, but through the year has decreased this work & resigned from his post ending his role with NFCC from the end of March 2016. David Yapp is treasurer, and has sound financial spreadsheet models in place to forecast and record income and expenditure. An annual budget is considered at the beginning of each year, with the objective of achieving breakeven year on year. The budget is discussed by the trustees, and financial performance is reviewed at each meeting of the trustees. David Yapp gave notice to end the Treasurer's role at the end of this financial year 2015-16 & new Treasurer was found in Tony Aitken. David has been working closely with Tony to hand over this complex role & continues to support Tony through the new financial year.

NFCC is involved in supporting local and other communities. The trustees agreed to the church joining "Christians Against Poverty", CAP, during this financial year, and has established a local CAP Centre with Tony Hodder as centre manager for Marchwood and District. CAP is a registered charity which provides support for people in debt. Tony Hodder, together with other church members, obtains information from potential clients, which allows CAP to generate a plan for debt repayment. Local church members continue to provide support to clients as they progress to becoming debt free, with several clients successfully completing the process & becoming debt free. Church members also support local food banks.

Mission work in Kenya has continued through the year with several mission visits by Tony Rozee and other church members. NFCC actively supports the Salem orphanage for about 100 children, located in Bondo on the shore of Lake Victoria, 50 miles west of Kisumu.

NFCC continues to use Marchwood village hall for weekly public meetings where creative and dynamic worship is led by a team of musicians. Membership during the year has decreased, along with the attendance at Sunday worship from 80 - 50, including children.

The Trustees' policy for financial reserves is to maintain sufficient funds to meet contractual obligations to employees and others and to ensure that there is an adequate level of working capital to cover fluctuations in income levels.

The Trustees are convinced that the charity will continue to be able to meet its objectives and advance the Christian Faith, and to provide practical support in local and overseas communities.

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2016**

**Statement of Directors' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2016 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the ..... 4/12/2016

Signed on their behalf by Director ..... 

Print Name:

BRIAN LOMAX

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2016**

**(Incorporating Income & Expenditure Account)**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2015/16 £	TOTAL 2014/15 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources From Generated Funds</b>					
Donations, Legacies & Similar Income	3a	68,769	-	68,769	76,717
Charitable Activities	3b	3,462	6,431	9,893	17,464
Investment Income	3c	-	949	949	1,552
Other Incoming Resources	3d	1,325	-	1,325	1,546
		<b>73,556</b>	<b>7,380</b>	<b>80,936</b>	<b>97,279</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Costs of Charitable Activities	4a	82,191	8,437	90,628	95,119
Governance Costs	4b	960	-	960	900
		<b>83,151</b>	<b>8,437</b>	<b>91,588</b>	<b>96,019</b>
<b>TOTAL RESOURCES USED</b>					
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(9,595)</b>	<b>(1,057)</b>	<b>(10,652)</b>	<b>1,260</b>
Total Funds Brought Forward		51,184	67,166	118,350	117,090
Transfers Between Funds	5	-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>41,589</b>	<b>66,109</b>	<b>107,698</b>	<b>118,350</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31ST MARCH 2016**

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-16 Total £	31-Mar-15 Total £
<b>Fixed Assets</b>					
Tangible Assets	2	415	200	615	820
<b>Current Assets</b>					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	6	42,134	65,909	108,043	118,430
<b>Total Current Assets</b>		<b>42,134</b>	<b>65,909</b>	<b>108,043</b>	<b>118,430</b>
<b>Creditors: due within one year</b>	8	960	-	960	900
<b>NET CURRENT ASSETS</b>		<b>41,174</b>	<b>65,909</b>	<b>107,083</b>	<b>117,530</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>41,589</b>	<b>66,109</b>	<b>107,698</b>	<b>118,350</b>
<b>NET ASSETS</b>		<b>41,589</b>	<b>66,109</b>	<b>107,698</b>	<b>118,350</b>
<b>Funds of the Charity</b>					
General Funds		41,589	-	41,589	51,184
Restricted Funds	5	-	66,109	66,109	67,166
		<b>41,589</b>	<b>66,109</b>	<b>107,698</b>	<b>118,350</b>

**Directors' Responsibilities**

The directors are satisfied that for the year ended 31st March 2016 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 13.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the ..... *4/12/2016* .....

Signed on their behalf by Director ..... *Brian Lomax* .....

Print Name:

*BRIAN LOMAX*

**NEW FOREST COMMUNITY CHURCH  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2016**

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the SORP. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.



**NEW FOREST COMMUNITY CHURCH  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2016**

**1. ACCOUNTING POLICIES (Continued)**

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

**Fixed Assets**

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

**Depreciation Expense**

Depreciation has been calculated on a reducing balance basis. The rates applied per annum are as follows:

Equipment	25%
Computer Equipment	25%

**2. TANGIBLE FIXED ASSETS**

		Unrestricted Equipment £	Restricted Equipment £	Total 2015/16 £
Cost	01-Apr-15	12,327	3,702	16,029
Additions		-	-	-
Cost at	31-Mar-16	<u>12,327</u>	<u>3,702</u>	<u>16,029</u>
Depreciation	01-Apr-15	11,774	3,435	15,209
Charge		138	67	205
Depreciation at	31-Mar-16	<u>11,912</u>	<u>3,502</u>	<u>15,414</u>
Net Book Value	31-Mar-16	<u>415</u>	<u>200</u>	<u>615</u>
Net Book Value	31-Mar-15	<u>553</u>	<u>267</u>	<u>820</u>

The annual commitments under non-cancelling operating leases, capital commitments, Contingent Liabilities are as follows:

31st March 2016 : None  
31st March 2015 : None

**NEW FOREST COMMUNITY CHURCH  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2016**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2015/16 £	TOTAL 2014/15 £
<b>a) Donations, Legacies &amp; Similar Income</b>				
Gift Aid	44,024	-	44,024	58,738
Tax Recoverable	15,233	-	15,233	8,622
Gifts, Tithes & Offerings	9,512	-	9,512	9,357
	<b>68,769</b>	<b>-</b>	<b>68,769</b>	<b>76,717</b>
<b>b) Charitable Activities</b>				
Marchwood Churches	-	525	525	-
Salem Orphanage	3,462	-	3,462	4,082
Sweet Soul Café	-	5,906	5,906	13,382
	<b>3,462</b>	<b>6,431</b>	<b>9,893</b>	<b>17,464</b>
<b>c) Investment Income</b>				
Interest	-	949	949	1,552
	<b>-</b>	<b>949</b>	<b>949</b>	<b>1,552</b>
<b>d) Other Incoming Resources</b>				
Sundry Income	1,325	-	1,325	1,546
	<b>1,325</b>	<b>-</b>	<b>1,325</b>	<b>1,546</b>

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2015/16 £	TOTAL 2014/15 £
<b>a) Costs of Charitable Activities</b>					
Administrative Expenses		1,097	-	1,097	1,143
Caretaking Costs		910	-	910	950
Conference Costs		2,056	-	2,056	2,669
Depreciation Expense	2	138	67	205	273
Equipment Costs		367	-	367	3,152
Marchwood Churches		-	-	-	898
Outreach		794	-	794	-
Mileage Allowance		366	-	366	875
Ministry Gifts		10,771	-	10,771	6,167
Rent & Rates		19,058	-	19,058	13,496
Salem Orphanage		5,520	-	5,520	4,930
Salt & Light		1,200	-	1,200	1,200
Staff Costs	9	35,998	-	35,998	44,920
Sundry Expenses		1,669	-	1,669	88
Sweet Soul Café		-	8,370	8,370	13,870
Telephone Costs		50	-	50	142
The Youth & Children		2,197	-	2,197	346
		<b>82,191</b>	<b>8,437</b>	<b>90,628</b>	<b>95,119</b>
<b>b) Governance Costs</b>					
Independent Examiners Fee		960	-	960	900
		<b>960</b>	<b>-</b>	<b>960</b>	<b>900</b>

**NEW FOREST COMMUNITY CHURCH  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2016**

**5. RESTRICTED FUNDS**

	Balance 01-Apr-15 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-16 £
Building Fund	63,638	949	-	-	64,587
Marchwood Churches	898	525	-	-	1,423
Sweet Soul Café	2,630	5,906	8,437	-	99
	<b>67,166</b>	<b>7,380</b>	<b>8,437</b>	<b>-</b>	<b>66,109</b>

**Building Fund** - Plans have commenced for the organisation to seek a building of its own, and to this effect a Building Fund had been opened to set aside resources to ensure that this could be realised.

**Marchwood Churches** - Relates to expenses from a joint project with the two other churches in Marchwood e.g. printing of cards with information about Christmas Events

Restricted funds are represented by cash reserves held by the Charity. The Restricted funds in deficit are classed as continued operations and will be replenished in the coming financial period.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-16 £	Total 31-Mar-15 £
Cash at Bank and in Hand	42,134	65,909	108,043	118,430
	<b>42,134</b>	<b>65,909</b>	<b>108,043</b>	<b>118,430</b>

**7. DEBTORS & PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-16 £	Total 31-Mar-15 £
Tax Recoverable	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-16 £	Total 31-Mar-15 £
Independent Examiners Fees	960	-	960	900
	<b>960</b>	<b>-</b>	<b>960</b>	<b>900</b>

**NEW FOREST COMMUNITY CHURCH  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2016**

**9. STAFF COSTS AND NUMBERS**

	<b>2015/16 £</b>	<b>2014/15 £</b>
Gross Wages & Salaries	32,829	41,286
Employer's National Insurance Costs	3,169	3,634
Pension Contributions	-	-
	<u><b>35,998</b></u>	<u><b>44,920</b></u>

Employees who were engaged in each of the following activities:

	<b>2015/16 TOTAL</b>	<b>2014/15 TOTAL</b>
Activities in furtherance of organisation's objects	3	3

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess £60,000 (2014/15:None).

**10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1143971. The Charity does not have a Share capital and has no income subject to Corporation Tax.

	<b>2015/16 £</b>	<b>2014/15 £</b>
Surplus / Deficit for the financial period	(10,652)	1,260
	<u><b>(10,652)</b></u>	<u><b>1,260</b></u>
Balance Brought Forward	118,350	117,090
Closing Funds at 31st March 2016	<u><b>107,698</b></u>	<u><b>118,350</b></u>

**11. PAYMENTS TO DIRECTORS & RELATED PARTIES**

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the charity and the Directors or any person connected with them.

**12. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**13. RESERVES POLICY**

The Trust recognises the propriety of not building up funds for which there is no clear expenditure plans. The Trust's policy is to allow reserves to accrue to a level of three months' average expenditure, plus funds which may be earmarked for specific projects in the future. As the Trust is still growing, reserves may only exceed this policy level in order to be able to respond positively to new opportunities. This situation is actively monitored to ensure that reserves do not build up unnecessarily.

**14. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of New Forest Community Church on the accounts for the year ended 31st March 2016 set out on pages 6 to 12.

### Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

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.

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Date: 20th December 2016