



PLYMOUTH VINEYARD

Trustees' Report and Financial Statements

for the year ended 31 December 2017

Affiliated to  vineyard churches™

Plymouth Vineyard

ANNUAL REPORT
at 31 December 2017

TRUSTEES

Mr Arthur Goode (Chairman)

Mr Trevor Horne

Mrs Brenda Brooks

Mr Chris Anderson

COMPANY SECRETARY

Arthur Goode

FINANCE OFFICER

Carol Cassidy

REGISTERED OFFICE ADDRESS

The Vineyard Centre
Kinterbury House
Kinterbury Street
Plymouth
Devon PL1 2DG

CHARITY REGISTRATION NUMBER

1102919

COMPANY NUMBER

04942055

BANKERS

The Cooperative Bank
PO Box 101
Balloon Street
Manchester M60 4EP

INDEPENDENT EXAMINER

Numbers UK Ltd
Ensign House
Parkway Court
Longbridge Road
Plymouth PL6 8ER

Plymouth Vineyard

ANNUAL REPORT at 31 December 2017

The Trustees of Plymouth Vineyard ("PVC") who also act as Directors of PVC for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2017.

The Board of Trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position to continue its activities during the coming year; and that the charity's assets are adequate to fulfill its obligations.

OBJECTIVES AND ACTIVITIES

As stated in its statutes, (Memorandum and Articles of Association) Plymouth Vineyard is established for:

- I. the furtherance of religious or secular public education;
- II. the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations;
- III. the relief of the poor and needy;
- IV. the relief of the sick and elderly;
- V. such other charitable objects and for the benefit of such other charitable bodies and institutions as the Committee shall in their absolute discretion see fit.

As can be seen from the overview and developments of the church during the past year, Plymouth Vineyard continues to fulfil its objectives as outlined in its purpose and mission statements and its Articles of Association.

The Trustees have reviewed the activities of the charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the charity's activities during the past year continue to be for the public benefit, relating as they do to benefit the community in the City of Plymouth and beyond.

ACHIEVEMENTS AND PERFORMANCE

Growth and Leadership Development

The overall leadership and vision setting of the church is in the hands of the Lead Pastors. In 2017 the pattern of meetings which brought together key team members was established and developed. It gave greater pastoral oversight and accountability whilst maintaining the leadership input of these key people which is so vital.

A distinction is made between key ministry leaders, the operations team which works midweek (a largely voluntary body) and Housegroup leaders. Once a term all these leaders were gathered together along with any others who led in a nonspecific capacity or were leaders in training. These times have been important for consolidating and communicating vision, encouraging the leaders and providing teaching input.

The gradual growth seen over the last few years continued and even accelerated in 2017, particularly with the move to a more central venue for Sunday mornings. A feeling of increased momentum and enthusiasm was noted.

Plymouth Vineyard

ANNUAL REPORT

at 31 December 2017

Housegroups, pastoral structures and community

The housegroups are seen as the vital structure for pastoral care to the church community, and the vehicle by which it is delivered. Training was given on how to develop these groups and better care for the people in them, realizing that people's personal and emotional health was an important value for us as a church.

Children's Storehouse

Children's Storehouse has continued to be a successful ministry to young families and children, with a good reputation amongst the many local professional agencies that refer families in crisis need to this project. The charity was successful once again in obtaining a grant from BBC Children in Need and Devon Community Foundation, and over the year, we provided clothing, bedding, beds, equipment and other items to meet the basic living needs of just over 500 disadvantaged young children. An average of 15 families per week also came to the drop-in sessions just to chat and hang out over a cuppa and cake, with play and craft activities for the children. This is encouraging families to feel part of a community and helps to reduce the isolation that many of them experience, as well as strengthening relationships and improving children's development. The Christmas party was held at a new venue and it made a big difference – our thanks go to Plymouth Argyle Football Club for the use of their venue.

Children's and Youth Ministry

Children and youth remain a vital priority in the church – not only are they the emerging generation and important to our future; they also face significant challenges in the present, and the church wants to help them face these challenges – of culture, mental and emotional well-being and their development into stable, secure adults.

We took groups to a number of events beyond the city, including Spree (a weekend camp for 7-12s), South Survivor (a youth camping conference) and "Go Wild" (an outdoor activities weekend). The numbers of children on a Sunday morning has necessitated reorganising the way that groups are split, and under a new children's church leader this is a work in process.

We lost our paid youth leader in 2017 which has provided both a challenge and an opportunity. The youth Housegroup has been led by the young people themselves which has been a great learning experience for them. The youth section of the church as a whole has been under an interim leadership whilst we give time for long term youth leaders to emerge.

A presence in the City and beyond

The Lead Pastor is the Chaplain for Plymouth Argyle FC and both Lead Pastors are active in city-wide events and training opportunities. They are also leaders of the South West Area for Vineyard Churches, and oversee the Vineyard churches for that area.

It is an aim for the church that all members see themselves as instrumental in bringing blessing and life to the City and the communities in which they live and work, whether it be through practical help, prayer or just their active presence.

FINANCIAL REVIEW

During the year ended 31 December 2017, the charity received total income of £89,636 and incurred total expenditure of £93,906, so there was a deficit of income over expenditure for the year of £4,270.

Most of the charity's income is obtained from church members donations, and is used for the general running costs of the church.

The charity is extremely grateful to have been awarded grants during the year as restricted income towards the running costs of Children's Storehouse - £10,000 from BBC Children in Need and £2,000 from the Devon Community Foundation Plymouth Drake Fund. From these grants, a total of £11,833 is deferred income, as it relates to expenditure to be incurred in 2018. An additional grant of £3,300 was received from Vineyard Churches UK, to cover both the expenses for the Lead Pastors as Area Leaders and for events and training to benefit Vineyard Churches in the South West and Wales, of which £204 was carried forward to 2017.

The charity supported local missions through regular giving to Pregnancy Crisis Care and Fusion, and made one-off gifts to two other Plymouth charities - Shekinah Mission which provides services for homeless people and The Zone which provides services for young people. The charity also supported several missionaries working abroad, including Love the One, and continued to make a regular donation of 5% of its unrestricted income to Vineyard Churches UK.

Reserves Policy

At the end of 2017, the charity had total reserves of £11,009 with restricted reserves of £4,824. The Trustees consider that the ideal level of unrestricted reserves would be equivalent to 3 months expenditure. With unrestricted reserves totalling £6,185 this is therefore lower than needed, so the Trustees will continue working towards building up the level of reserves with on-going careful management of expenditure.

Going Concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern.

Investment Policy and Performance

The charity operates a low risk and ethical approach to the investment of reserves, which are held in an interest-bearing cash deposit account with the Co-operative Bank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Plymouth Vineyard is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 23 October 2003, and is affiliated to the Association of Vineyard Churches UK and Ireland (VCUKI). It has been registered as a charity with the Charity Commission since 29 March 2004.

Method of Recruitment and Appointment of Trustees

The Chair of the Board of Trustees, who is also the Lead Pastor of Plymouth Vineyard, initiates the recruitment of new Trustees from members of the church who are then approved by the Board. A minimum of 3 Trustees is required by the Memorandum and Articles. Trustees normally serve for an initial period of 3 years, and may serve for a further period if they are agreeable and are invited to do so. As the church has grown, the charity has recognised the need both to hold on to experienced Trustees and to appoint new Trustees who are able to offer relevant skills and experience, to ensure that the Board can contribute fully to the charity's development. When new Trustees are appointed, they are required to study the Trustees Manual published by VCUKI and are given ongoing training by the Lead Pastor, as well as accessing training offered nationally by Vineyard Churches at their annual National Leadership Conference. The Trustees can also attend training events run by the Area as well as other organisations.

Organisational Structure and Decision Making

1. The Board of Trustees normally meets 5 times a year and monitors the overall governance of the charity. The Trustees are responsible for setting and reviewing policies, approving the statutory accounts and budgets, monitoring charity performance by the use of financial data, and making decisions about expenditure and staff appointments and salaries. The Trustees also give advice and counsel to the Lead Pastors in relation to the financial, legal and administrative life of the church.
2. The two Lead Pastors are responsible for the oversight, direction and vision of the church. Decisions are made in consultation with the different staff and leaders operating in their various functions, and with the support of all the church's leaders. They receive oversight in their role externally through the oversight system arranged by VCUKI.
3. Ministry Leaders and Coordinators head up specific areas of the church and lead the teams who report to them as volunteers for that ministry.
4. Housegroup Leaders oversee small groups, set up by the church to encourage people to look after each other. Housegroups are organised into clusters and the housegroup leaders from each cluster meet regularly together to support each other, with their development and coaching being the responsibility of the Lead Pastors.

Risk Management

Plymouth Vineyard has undertaken a full risk analysis for all its activities. This policy is under constant review and updated as necessary. The church is fully insured against public liability. Staff contracts are reviewed annually along with the job descriptions and appraisals. All staff, trustees and volunteers involved with children and young people are DBS checked and receive safeguarding training, which is updated every three years. Our latest training was completed in April. Our Safeguarding Policy is reviewed annually and one of the Trustees is responsible for safeguarding. There also is a Health and Safety Policy in place for public meetings and activities.

Related Parties

Plymouth Vineyard is a Christian Church. It is affiliated to the Association of Vineyard Churches, UK & Ireland (VCUKI) from whom it receives pastoral oversight and training. More locally it is part of the South West Area of VCUKI. It is also a member of 'Churches Together in Plymouth' - an ecumenical group.

PLANS FOR FUTURE PERIODS

Leadership Development and Pastoral Structures

Our focus last year was the emotional and spiritual health of the body, and discipleship. This will continue because it is so important, and we see that with the recent growth and congregation turnover there is a need to develop community through the opportunities provided for relationship found in social events and activities. We very much want to pursue these opportunities to the small group communities previously called Housegroups, but now to be called Life Groups.

Life Groups are our pastoral units in the church, and the development of these groups and the people that lead them are a priority.

Continued investment in our young people is essential - we have appointed new youth leaders for the year and we hope that they will work with the children's pastor to both disciple our young people and provide excellent children's church for everybody on a Sunday morning.

Local mission

The church will continue to engage all the members in providing food and services to those in poverty, and will encourage people to engage in serving the City's needs wherever they feel led. We will work alongside existing charities and organisations wherever appropriate to maximise effectiveness.

This year we will seek to devise a plan for the future development of our compassion ministry, which will include increasing our storebox ministry and looking for other opportunities to bring a blessing to the City of Plymouth.

Children's Storehouse

The charity has applied to BBC Children in Need for another three years funding, as well as to several other Trusts and Foundations, which if successful, will enable existing provision to continue and develop the project even further. The planned review of local mission will include the Children's Storehouse provision, and how best to develop its future.

Foreign Mission

Our support of foreign missions has been consistently maintained over the years, but 2018 is the year to decide which project to invest in further, strengthening relationships, sending teams out and giving an increased prayer focus. Our choice will be from within the Vineyard church family because we see most chance of an effective and long-term commitment here.

Premises

Our city centre Sunday premises has been a great success and we are already beginning to fill the venue. We will continue to look for a venue that will help us expand our midweek provision as well as host Sunday services.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Plymouth Vineyard for the purposes of company law) are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's Independent Examiner is unaware; and
- that Trustee has taken all the steps that ought to have taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's Independent Examiner is aware of that information.

The company has taken advantage of the small companies' exemption in preparing the Trustee's report.

This report was approved by the Board of Trustees, as the company directors, on 14th June 2018 and signed on the Board's behalf by:



Arthur Goode (Chair of Trustees)

Statement of Financial Activities for the year ended 31 December 2017

		Unrestricted funds	Restricted funds	Total funds	Prior year funds
	Notes	£	£	£	£
INCOME	3				
Donations		70,299	17,895	88,194	97,106
Charitable Activities		289	945	1,234	1,080
Investments		-	9	9	3
Other		199	-	199	-
TOTAL INCOME		70,787	18,849	89,636	98,189
EXPENDITURE					
Charitable Activities	4	72,946	20,960	93,906	102,123
TOTAL EXPENDITURE		72,946	20,960	93,906	102,123
Net income / (expenditure)		(2,159)	(2,111)	(4,270)	(3,934)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		8,344	6,935	15,279	19,213
TOTAL FUNDS CARRIED FORWARD		6,185	4,824	11,009	15,279

Balance Sheet as at 31 December 2017

	Notes	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
FIXED ASSETS					
Tangible assets	7	530	937	1,467	1,561
<i>Total fixed assets</i>		530	937	1,467	1,561
CURRENT ASSETS					
Debtors	8	3,027	1,012	4,039	5,850
Cash at bank and in hand		5,884	22,998	28,882	31,059
<i>Total current assets</i>		8,911	24,010	32,921	36,909
Creditors:					
amounts falling due within one year	9	(3,256)	(20,123)	(23,379)	(23,191)
Net current assets		5,655	3,887	9,542	13,718
Total assets less current liabilities		6,185	4,824	11,009	15,279
TOTAL NET ASSETS		6,185	4,824	11,009	15,279
CHARITY FUNDS					
Unrestricted Funds		6,185		6,185	8,344
Restricted Funds	10		4,824	4,824	6,935
TOTAL FUNDS		6,185	4,824	11,009	15,279

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the trustees / directors on 14 June 2018 and signed on their behalf by:



Arthur Goode (Director)

NOTES TO THE ACCOUNTS

1 Basis of Accounting

These accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Plymouth Vineyard constitutes a public benefit entity as defined by FRS 102.

2 Accounting Policies

Fund Accounting

Unrestricted funds are donations and other incoming resources which are available to be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are funds which are to be used within the objects of the charity, in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular restricted purposes.

Income

All income is included in the Statement of Financial Activities when the charity becomes entitled to the resources, it is probable that the income will be received and the amount of income can be measured reliably.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation. The tax reclaimable on Gift Aided donations is accrued for if not received by the end of the financial year.

Interest on funds held on deposit is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and Liabilities

Expenditure is recognised once there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured reliably. Expenditure is classified under the headings that aggregate all costs related to that activity. Expenditure includes attributable VAT which cannot be recovered, since the charity is not registered for VAT.

Liabilities are measured on recognition at their historical cost and then subsequently measured at the best estimate of the amounts required to settle the obligation at the reporting date.

Assets

Debtors are measured on initial recognition at settlement amount.

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. Depreciation is calculated on the straight-line basis, in order to write off the cost of each asset over its estimated useful life, as follows:

Equipment - over 3 years Fixtures and Fittings - over 5 years

Gifts

Decisions concerning which individuals and institutions receive gifts out of the assets of the charity are made by the Leadership Team in consultation with the Board of Directors, in accordance with the Memorandum and Articles of Association.

Plymouth Vineyard

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at 31 December 2017

3 Analysis of Income

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
<i>Donations</i>				
Donations from Individuals	58,055	3,791	61,846	68,732
Gift Aid (1)	12,244	357	12,601	12,147
Fundraising for Youth Mission trip	-	-	-	1,094
Grants for Children's Storehouse	-	11,917	11,917	13,750
Children's Storehouse donations	-	1,830	1,830	1,383
TOTAL	70,299	17,895	88,194	97,106
<i>Charitable Activities</i>				
Courses, Social events	289	-	289	228
Children's Storehouse textile sales	-	945	945	852
TOTAL	289	945	1,234	1,080
<i>Investments</i>				
Bank Interest	-	9	9	3
TOTAL	-	9	9	3
<i>Other Income</i>				
Insurance claim for equipment	199	-	199	-
TOTAL	199	-	199	-
TOTAL INCOME	70,787	18,849	89,636	98,189

(1) Gift Aid reclaimed includes £1,077 from GASDS donations relating to 2015 & 2016

Plymouth Vineyard

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4 Analysis of Expenditure

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Charitable Activities				
Office	9,649	-	9,649	9,941
Administration	1,929	-	1,929	1,831
Legal & Professional Fees	2,256	108	2,364	2,211
Staff	26,018	-	26,018	28,345
Manse	13,200	-	13,200	13,200
Meetings	11,399	2,327	13,726	9,943
Pastoral	1,553	1,109	2,662	5,216
Missions / Gifts	5,694	171	5,865	13,740
Outreach	983	390	1,373	447
Children's Storehouse Project	-	16,231	16,231	16,356
Depreciation	265	624	889	893
TOTAL EXPENDITURE	72,946	20,960	93,906	102,123

5 Trustees' Expenses

For the year ending 31 December 2017, trustee and director A Goode was paid a gross salary of £17,700 and a manse allowance of £13,200, in respect of his position as Senior Pastor of Plymouth Vineyard Church, as permitted by the company's Memorandum and Articles and by the Charity Commission.

No other individual who was a trustee/director during the year received a remuneration or reimbursement of expenses.

6 Staff Costs

	This year £	Last year £
Gross Salaries	34,565	36,925

There were 3 part-time employees as at 31 December 2017

All employees opted out of the auto-enrolment pension scheme

7 Tangible Fixed Assets

	Equipment	Furniture	Total
	£	£	£
Cost			
At 1 January 2017	9,241	1,751	10,992
Additions	795	-	795
At 31 December 2017	10,036	1,751	11,787
Depreciation			
At 1 January 2017	7,680	1,751	9,431
Charge for year	889	-	889
At 31 December 2017	8,569	1,751	10,320
Net Book Value			
At 31 December 2017	1,467	-	1,467
At 31 December 2016	1,561	-	1,561

8 Analysis of Debtors

	This year	Last year
	£	£
Tax recovered from Gift Aid	1,001	2,755
Rent prepaid	3,038	3,095
TOTAL	4,039	5,850

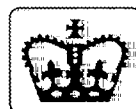
9 Analysis of Creditors: amounts falling due within one year

	This year	Last year
	£	£
Taxation & social security	954	1,125
Accruals	2,359	325
Deferred Income	19,862	20,252
SWW Area Vineyard Grant	204	1,489
TOTAL	23,379	23,191
Deferred Income		
Deferred Income B/fwd	20,252	3,461
Resources deferred during the year	1,959	20,252
Amounts released	(2,349)	(3,461)
TOTAL	19,862	20,252
Deferred income is made up of restricted conference donations & Children's Storehouse grants which relate to 2018, and a restricted donation towards the future costs of new premises		

10 Statement of Restricted Funds

	Brought forward	Net movement in funds	Carried forward
	£	£	£
Children's Storehouse	5,446	(952)	4,494
SWW Area Vineyard Grant	1,489	(1,285)	204
Conference Donations	-	126	126
TOTAL FUNDS	6,935	(2,111)	4,824

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of:

Charity Name

Plymouth Viaduct

On accounts for the year
ended:

31st December 2017

Charity no
(if any)

1102919

Set out on pages:

1-3

(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. ~~[[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [-] if not applicable.~~

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 explanations from the 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 material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any, material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

* Please delete the words in the brackets if they do not apply:

Signed:



Date:

25th March 2018

Name:

Andrew Sullivan

Relevant professional
qualification(s) or body
(if any):

FMAT

Address:

Enston House Parkway Court
Longbridge Road
Plymouth, Devon PL6 8LR

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern. (see CC32: Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of
any items that the
examiner wishes to
disclose.