

# Holy Trinity with St Nicholas, Weymouth

## Annual Report of the Parochial Church Council

### for the year ended 31<sup>st</sup> December 2018

#### Administrative information

Holy Trinity with St. Nicholas Church is situated in Trinity Road, Weymouth. It is part of the Diocese of Salisbury within the Church of England. The correspondence address is Holy Trinity Vicarage, 7 Glebe Close, Weymouth DT4 9RL. The Parochial Church Council (PCC) is a body corporate and a charity registered with the Charity Commission, Registered No. 1134026.

PCC members who served from 1<sup>st</sup> January 2018 until the date of this report was approved and are:

Incumbent	Rev. Canon Andrew Gough	Chairman
Associate Priest	Rev. Ruth Milverton	Hon. Member
Licensed Lay Minister	Janet Hall	from APCM 2017 until 5th August 2018
Churchwardens	Steve Booth	Vice Chairman
	Phil Wise	
Assistant Churchwardens	Charles Deremaux	
	Linda Deremaux	
Representatives on the Deanery Synod	Liz Williams	
	Charles Deremaux	
Treasurer	Richard Parkinson	
Secretary	Christine Buffrey	from APCM 2017 until 5th August 2018
	Angela Kerrigan	from 18th September 2018

Elected Members	Alyson Brinsley	
	Angela Bament	from 2018 APCM
	Carol Griffin	
	Cyril Ford	co-opted 21st November 2018
	Liz Laidlaw	from APCM 2017 until 21st November
	Erica Cousins	from APCM 2017 until 22nd May 2018
	Geoff Pritchard	co-opted xxx
	Jane Hall	
	Jenny Keates	from 2018 APCM
	Keith Whittock	from 2018 APCM
	Linda Perry	from APCM 2017 until 18th
	Millie Neubauer	
	Peter Rendall	

#### Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The membership of the PCC consists of the incumbent (our vicar), associate priest, churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church.

#### Objectives and Activities

The PCC has the responsibility of co-operating with the incumbent to welcome people to worship at our church and to share in the life of our parish community. It is important that

the PCC maintain the fabric of the Church so that the building is not only a place of worship but also a venue for parish events.

## **Achievements and Performance**

### **Church Attendance**

There are 87 parishioners on the church electoral roll. The average attendance during 2018 for the combined 08:00 and 10:00 Sunday Services and mid-week service at a local care home was 104. There was a marked increase in attendance during the main festivals, for example the Christingle and Easter services.

### **Review of the Year**

The Standing Committee of the PCC (Vicar, churchwardens, treasurer and secretary) meet when significant issues or events occur so they can inform the rest of the PCC as necessary or appropriate. Meetings of the whole Parochial Church Council took place six times in 2018.

The Church Sunday School continues to grow thanks to the Sunday School team supported by the vicar. The Church Club continues to thrive at the church school thanks to volunteers. The vicar continues to hold an assembly at the church school every month. The annual school Carol Service is taken by the vicar at Holy Trinity Church. In addition to these regular events there is also an Easter Club run during the Easter week.

Thanks to a small but willing band of volunteers the church is cleaned and visitors made welcome throughout the year. The social life of the church continues to flourish with a variety of fund raising events including cake and coffee events during the summer festivals in the town thanks again to a dedicated team of volunteers.

In 2018-19 there have been several important pieces of work undertaken by the PCC. These included:

- The closure of St. Nicholas Church;
- The building of a new parish website;
- A review of the safeguarding procedures in line with diocesan guidelines;
- A continued discussion about the provision of an accessible toilet;
- The appointment of Richard Parkinson as the new PCC treasurer;
- The appointment of a new Director of Music;
- The installation of the St. Nicholas church altar at Holy Trinity; and
- Completion of the church quinquennial inspection.

The life of the parish is well documented on our parish web site. The formal minutes of the APCM is available from the PCC Secretary

### **Maintenance**

Holy Trinity Church continues to demand extensive maintenance if we are to keep the building in good order. This year further roof repairs were carried out and, following our quinquennial inspection, several safety issues have been noted and addressed. Essential and year one repairs noted in the inspection report will be funded from the sale of St. Nicholas Church. Routine and regular maintenance of the organ and heating boilers ensure

any potential problems are addressed before a failure occurs. The church sound system has an annoying tendency to cut out occasionally and the vicar and churchwardens continue to investigate the issue. Thanks to a small and loyal band of cleaners all minor defects are noted and resolved quickly. The vicar and churchwardens are grateful for the work all our volunteers do to keep the church in good order.

## **Financial Review**

2018 was once again a challenging year. Our unrestricted income failed to match our unrestricted expenditure. As a consequence, it was not possible to pay our full Parish Share. Only 50% was paid and, given next year's PCC approved budget, we shall not be able to pay our full Parish Share in 2019.

Our voluntary receipts were slightly higher than in 2017 and our expenditure would have unexpectedly closely matched that of 2017 (if the full Parish Share had been paid) but the roof repair estimates were larger than anticipated: £31,797 this year (£35,400 last year). New leaks have appeared (over the altar) which will result in further expenditure on roof repairs next year.

In line with Charity Commission and Church of England guidelines, the PCC approved a reserve policy to match approximately six months' historical expenditure – especially for church repairs.

A detailed Financial Statement is available from the PCC Secretary.

## FINANCIAL REVIEW 2018

I was appointed the treasurer in April 2018 and formally took over the various accounts on 1 July 2018. I would like to record my thanks to my predecessor, Mr Philip Wise, for all of his work and for his considerable assistance and patience in handing over the “reins of office”. In addition my thanks go to the Sunday teams of independent “money counters”. The PCC approved the purchase of an annual licence of Paxton Charity Software and a laptop was donated to enable the accounting task to be “eased” – particularly the onerous and time consuming HMRC gift aid tasks. Paxton was configured and then populated with the original first 6 months’ data and maintained thereafter. It was not possible to mirror the previous data exactly to Paxton codes so some comparative figures might be mis-leading in this year’s accounts; however, I am confident that next year’s 2019 accounts will be fully capable of comparison to the previous year. I have reduced the number of cash funds held from 5 to 3 by incorporating 2 Lloyds Bank restricted current accounts into the NatWest PCC general fund as restricted. Three CBF investment deposit accounts were combined to just one: being wholly Sidney Groves Memorial Fund.

2018 was once again a challenging but interesting year, particularly with regard to the previous year’s report which stated that our unrestricted income would not match our expected unrestricted expenditure. As a consequence, I regret to report that it was not possible to pay our full Parish Share; only 50% was paid. Given next year’s PCC approved budget, we shall not be able to pay our full Parish Share in 2019.

Our voluntary receipts were slightly higher than in 2017 and our expenditure would have unexpectedly closely matched that of 2017 (if the full Parish Share had been paid) but the roof repair estimates were larger than anticipated: £31,797 this year (£35,400 last year). New leaks have appeared (over the altar) which will result in further expenditure on roof repairs next year.

In line with Charity Commission and Church of England guidelines, the PCC approved a reserve policy to match approximately 6 months’ historical expenditure – especially for church repairs; however, our income/expenditure levels will not enable us to achieve such a reserve in the short term: but the unrestricted general fund rose from £12,184 to £20,326 during the year which will go some way towards paying for further repairs to the roof and emphasises the need for a realistic reserve policy.

On a more positive note: the sale of St Nicholas Church continued to proceed albeit very slowly. The preferred bidder/developer remains reluctant to exchange and complete until full planning permission is granted. The hope is that completion shall take place by the end of 2019. The net sale proceeds of approximately £540,000 (less £7,718.04 previously approved by the PCC towards Holy Trinity Fabric fund) will be deposited with Salisbury DBF and then spent wholly on the planned re-ordering of Holy Trinity church in 2019/20.

Our vicar’s vision of re-ordering Holy Trinity church took a short pause in the knowledge that nothing can happen without the sale of St Nicholas; nevertheless, the challenge is there to raise £500,000 of match funding in 2019. Initial outline drawings were shown to the PCC during the reporting year but next year will see full consultation and a concerted effort to seek funds and put in place changes to our church which are vital; not just for the church members but also the wider community.

Richard Parkinson

Treasurer, Holy Trinity PCC

Financial Review 2018.doc

# Assets and Liabilities Report - December 2018

Charity no. 1134026

Holy Trinity Church with St Nicholas

## All fund codes consolidated

	<u>Value</u>	<u>Last year</u>
Cash Funds		
NatWest Bank current account	29,507	13,414
Lloyds Bank PCC	5,043	4,352
Lloyds Bank Sowter	0	2,568
Lloyds Bank Fabric	0	10,664
Lloyds Bank S Groves	4,630	5,627
CBF Deposit PCC now SG	22,152	65
CBF Deposit Fabric	0	30
CBF Deposit S Groves	0	23,799
CBF Deposit Misc	0	145
	61,332	60,664
Investment Assets		
Chamberlaine COIF Accum Units	23,009	17,597
Chamberlaine COIF Income Units	8,137	7,034
Morrice CBF Investment Fund	32,748	32,861
Quibell CBF Investment Fund	5,687	5,300
Sidney Groves CBF 134001673S	110,312	102,817
Sidney Groves CBF 134001676S	264,825	246,833
Sidney Groves CBF 134001022S	25,784	24,032
Sowter Trust COIF Income Units	67,576	57,843
	538,078	494,317
Net assets/liabilities	599,410	554,981



# Multiple Fund Assets and Liabilities Report - December 2018

Charity no. 1134026  
Holy Trinity Church with St Nicholas

	General	FABRIC	GROVES	Morrice	SOWTER	DBF	STNICHOLAS	MISCRES	Total
Cash Funds									
NatWest Bank current account	28,825	-8,114	2,445	1,167	4,350	0	835	0	29,508
Lloyds Bank PCC	4,523	109	0	412	0	0	0	0	5,044
Lloyds Bank Sowter	-300	0	0	0	300	0	0	0	0
Lloyds Bank Fabric	-6,557	6,557	0	0	0	0	0	0	0
Lloyds Bank S Groves	-4,045	0	8,676	0	0	0	0	0	4,631
CBF Deposit PCC now SG	22,114	0	37	0	0	0	0	0	22,151
CBF Deposit Fabric	-30	30	0	0	0	0	0	0	0
CBF Deposit S Groves	-23,799	0	23,799	0	0	0	0	0	0
CBF Deposit Misc	-145	0	0	0	0	0	0	145	0
Petty cash	0	0	0	0	0	0	0	0	0
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	20,586	-1,418	34,957	1,579	4,650	0	835	145	61,334

Investment Assets

Investments										0
Chamberlaine COIF Accum Units										
23,009										23,009
Chamberlaine COIF Income Units										
8,137										8,137
Morrice CBF Investment Fund										
32,748										32,748
Quibell CBF Investment Fund										
5,687										5,687
Sidney Groves CBF 134001673S										
110,312										110,312
Sidney Groves CBF 134001676S										
264,825										264,825
Sidney Groves CBF 134001022S										
25,784										23,784
Sowter Trust COIF Income Units										
67,576										67,576
	-----	-----	-----	-----	-----	-----	-----	-----	-----	
538,078										538,078
	-----	-----	-----	-----	-----	-----	-----	-----	-----	
Net assets/liabilities										
558,664	-1,418	34,957	1,579	4,650	0	835	145			599,412



## Charity Commission Receipts and Payments Details

**Charity no. 1134026**

**Holy Trinity Church with St Nicholas**

**Year Ending as at 31 December 2018**

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Year Total</u>	<u>Last Year</u>
A1 Receipts						
	0.00	0.00	0.00	0.00	0.00	0.00
A1						
	0.00	0.00	0.00	0.00	0.00	0.00
A1 Voluntary Receipts						
SO/DD Gift Aid	21,252.55	0.00	120.00	0.00	21,372.55	19,452.54
Envel Gift Aid	15,581.14	0.00	0.00	0.00	15,581.14	14,693.50
Plate Collection at Services	6,059.89	0.00	0.00	0.00	6,059.89	6,866.42
Giving NOT gift aid	490.00	0.00	0.00	0.00	490.00	4,935.46
Gift aid tax received	11,109.96	0.00	18.00	0.00	11,127.96	10,835.57
Baptism Wedding Funerals	4,281.00	0.00	0.00	0.00	4,281.00	5,022.40
Statutory Diocesan Fee	592.00	0.00	1,172.00	0.00	1,764.00	2,165.33
Organist Fee	200.00	0.00	0.00	0.00	200.00	0.00
Choir Fee	80.00	0.00	0.00	0.00	80.00	40.00
Verger Fee	50.00	0.00	0.00	0.00	50.00	152.67
Heat & Light Fee	220.00	0.00	0.00	0.00	220.00	0.00
Marriage Certificate Fee	4.00	0.00	0.00	0.00	4.00	0.00
Wedding Banns Fee	29.00	0.00	0.00	0.00	29.00	0.00
Baptism Certificate	14.00	0.00	0.00	0.00	14.00	0.00
Other Donations to Church	1,257.69	564.52	1,695.50	0.00	3,517.71	2,693.00
Donations to Fabric Fund	277.49	0.00	3,070.17	0.00	3,347.66	26,791.44
Receipts from SG Trust	2,401.59	0.00	3,770.70	0.00	6,172.29	0.00
Grant from Morrice Trust	3,000.00	0.00	0.00	0.00	3,000.00	0.00
Receipts from Sowter Investmen	0.00	0.00	1,215.79	0.00	1,215.79	0.00
Bequests and legacies	1,000.00	0.00	0.00	0.00	1,000.00	2,000.00
Grants received	4,000.00	0.00	0.00	0.00	4,000.00	0.00
	71,900.31	564.52	11,062.16	0.00	83,526.99	95,648.33

# A1 Fundraising Activities

Income from Events	853.53	0.00	0.00	0.00	853.53	0.00
Harvest Lunch	345.67	0.00	0.00	0.00	345.67	0.00
Sunday School Kenya Project	79.31	0.00	0.00	0.00	79.31	0.00
Christmas Fayre	1,274.80	0.00	0.00	0.00	1,274.80	0.00
Christingle/Childrens Society	856.69	0.00	0.00	0.00	856.69	0.00
Income from Activities	55.77	0.00	122.00	0.00	177.77	0.00
Income from Hire of Hall	991.70	0.00	0.00	0.00	991.70	4,286.50
Holy Trinity Magazine Box	524.97	0.00	0.00	0.00	524.97	869.04
Income from SN Mag	43.23	0.00	0.00	0.00	43.23	0.00
	5,025.67	0.00	122.00	0.00	5,147.67	5,694.25

# A1 Investments

Interest received	2,121.07	0.00	4,394.62	0.00	6,515.69	18,987.65
	2,121.07	0.00	4,394.62	0.00	6,515.69	18,987.65

# A1 Charitable Activities

Sales	0.00	1,610.00	0.00	0.00	1,610.00	498.50
Fees received	31.02	0.00	0.00	0.00	31.02	0.00
	31.02	1,610.00	0.00	0.00	1,641.02	498.50

# A1 Other Receipts

Other income VAT rebate	6,743.66	0.00	0.00	0.00	6,743.66	0.00
Other Income From CBF Funds	0.00	0.00	7,977.52	0.00	7,977.52	6,500.00
Miscellaneous income						5,480.77
	6,743.66	0.00	7,977.52	0.00	14,721.18	11,980.77

# A1 Total Receipts

111,552.55 132,809.50

# A2 Asset and Investment sales etc

	0.00	0.00	0.00	0.00	0.00	0.00
A2						
	0.00	0.00	0.00	0.00	0.00	0.00
A3 Payments						
	0.00	0.00	0.00	0.00	0.00	0.00
A3						
	0.00	0.00	0.00	0.00	0.00	0.00
A3 Voluntary Income Costs						
	0.00	0.00	0.00	0.00	0.00	0.00
A3 Fundraising Costs						
	0.00	0.00	0.00	0.00	0.00	0.00
A3 Charitable Activities Costs						
Servers Honoraria and Events	63.20	0.00	821.65	0.00	884.85	1,700.75
Choir accessories	168.85	0.00	743.00	0.00	911.85	0.00
Church Sunday School	373.14	0.00	1,567.34	0.00	1,940.48	0.00
Travel costs	10.00	0.00	0.00	0.00	10.00	0.00
Verger Fees	100.00	0.00	0.00	0.00	100.00	152.67
Organist weddings etc	100.00	0.00	0.00	0.00	100.00	0.00
Organist ex gratia payment	1,825.00	0.00	0.00	0.00	1,825.00	0.00
Organist Monthly Service Fee	8,342.00	0.00	340.00	0.00	8,682.00	4,083.00
Organ Service and Repairs	754.00	0.00	0.00	0.00	754.00	0.00
RSCM Fees	103.00	0.00	0.00	0.00	103.00	101.00
CCLI Licences	333.13	0.00	0.00	0.00	333.13	393.05
Refund of Fees	16.00	0.00	0.00	0.00	16.00	
Gas	2,621.76	0.00	0.00	0.00	2,621.76	4,257.03

Electricity	3,666.04	0.00	0.00	0.00	3,666.04	
Water	235.63	0.00	0.00	0.00	235.63	
Insurances	6,247.92	0.00	0.00	0.00	6,247.92	6,594.81
Cleaning	2,033.00	0.00	0.00	0.00	2,033.00	1,299.00
Church Flowers	378.50	0.00	0.00	0.00	378.50	532.00
Wine Candles etc	559.18	0.00	0.00	0.00	559.18	1,160.10
Fabric Repair and Maintain	10,615.94	0.00	21,181.31	0.00	31,797.25	35,400.24
Relating to Sale of ST N	0.00	1,339.80	0.00	0.00	1,339.80	
Printing/photocopying	385.60	0.00	0.00	0.00	385.60	1,799.73
Holy Trinity School	125.00	0.00	1,716.00	0.00	1,841.00	
Stationery and telephone	437.79	0.00	0.00	0.00	437.79	97.50
Pew Sheets - Redemp	348.52	0.00	0.00	0.00	348.52	
Website	0.00	0.00	1,670.00	0.00	1,670.00	52.00
Parish Magazine	176.66	0.00	0.00	0.00	176.66	
Publicity costs	60.00	0.00	0.00	0.00	60.00	200.94
Equipment repairs	370.60	0.00	0.00	0.00	370.60	252.00
PCC Charitable Giving	1,769.34	0.00	770.40	0.00	2,539.74	1,079.67
Fundraising and Publicity	50.00	0.00	0.00	0.00	50.00	
Parish Share	28,476.80	0.00	0.00	0.00	28,476.80	51,548.40
Assign of Statutory Fees	1,655.33	0.00	1,735.00	0.00	3,390.33	2,165.33
Casual Duty Fees	1,017.00	0.00	0.00	0.00	1,017.00	1,368.00
Vicar Expenses	3,843.72	0.00	0.00	0.00	3,843.72	3,594.24
LLM Training Expenses	15.50	0.00	0.00	0.00	15.50	607.39
Staff Costs						11,720.00
	77,278.15	1,339.80	30,544.70	0.00	109,162.65	130,158.85
A3 Governance Costs						
Audit & accountancy costs	994.00	0.00	0.00	0.00	994.00	170.00
To correct errors	766.78	0.00	0.00	0.00	766.78	
	1,760.78	0.00	0.00	0.00	1,760.78	170.00
<b>A3 Total Payments</b>					<b>110,923.43</b>	<b>130,328.85</b>

A4 Assets and investments  
gains/losses

0.00	0.00	0.00	0.00	0.00	0.00	0.00
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A5 Transfers between Funds

Transfers between funds	4,288.35	0.00	-4,288.35	0.00	0.00	0.00
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## NOTES TO THE FINANCIAL STATEMENTS

### ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### **Funds**

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is portioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds assigned by the PCC in the year for particular purposes.

### **Incoming resources**

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognized when it is incurred and is accounted for gross.

**Fixed assets**

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £2,500 so all such expenditure has been written off when incurred.

Investments are valued at market value at 31 December.

## **Independent Examiner's Report**

To: The PCC of Holy Trinity Church with St. Nicholas, Weymouth

From: Sheila Stewart AICB – Examiner

This report on the accounts of the PCC for the year ended 31 December 2018 is in respect of an examination carried out under Regulation 3(3) and s.43 of the Charities Act 1993.

### **Respective responsibilities of trustees and examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounting Regulation 1997 and section 43(2) of the Charities Act 1993(the Act) do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (accounts and Reports) Regulations 1995.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)9b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanation 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulation 1997 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.

Sheila Stewart AICB

21 Westcliff Road, Portland, Dorset. DT5 2HW

Signed and approved 5<sup>th</sup> February 2018 and available from the PCC Secretary

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## Independent Examiner's Report

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### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)9b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanation 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 I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulation 1997 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.



Sheila Stewart AICB

21 Westcliff Road, Portland, Dorset. DT5 2HW

Date: 5<sup>th</sup> February 2019