

Trustees Annual Report and Financial Report

Of

The Parochial Church Council of the Ecclesiastical Parish of

St Mary's Church, Walberton

Church Lane, Walberton, Arundel BN18 0UD

Church Office: Unit G William Booker Yard, The Street, Walberton BN180PF

Registered charity no. 1175197

For the year ended 31st December 2021

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Website: stmaryswalberton.org.uk

Incumbent: The Revd TJC Ward
The Vicarage, The Street Walberton Arundel BN18 0PQ

Independent examiner: Mrs A Bestente
Sunny Bank, Walberton, Arundel BN18 0PT

Bankers: NatWest Bank - Rustington (B) Branch
154 The Street Rustington West Sussex BN16 3ZZ

St Mary's Walberton

Trustees Annual Report for 2021

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Rev'd Timothy Ward, in

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic, and ecumenical
- Knowing Jesus Christ better and making him better known
- Practical support and care for people in the parish, from the youngest to the eldest.
- Providing financial support for those in need and to other organisations with similar objectives

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit, particularly, the specific guidance on "charities for the advancement of religion".

For 2021 we planned to reach the new housing development at Avisford Grange and to remodel our kitchen servery to provide more communal space and more storage. We aimed at looking forward to how we might change what we offer when the present pandemic subsides.

2021 was an exceptional year with strict regulations in place to counter the coronavirus pandemic until 19 July 2021. Even after that date we continued to maintain some social distancing in church and to worship outside.

We planned, within the constraints of regulations and official advice regarding the pandemic, to maintain most of the activities that we were already undertaking, seeing them as relevant to the achievement of our charitable objectives. Accordingly:

We enable as many people as possible to worship at our church

We aim to ensure that our church is a safe and welcoming place for all age groups, and for those who have disabilities of some kind. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to the House of Bishops' guidance, on safeguarding children and vulnerable adults.

We offer services of worship to God

As a village church we seek to provide services at which people from all church traditions, or none, will feel comfortable. On Sunday mornings the usual pattern is for there to be both a service using traditional liturgy, and a less formal service, which appeals particularly to those with young families. Unusually for a village church, we also have a regular formal sung evening service, which attracts around 15 people most weeks.

At 31 December 2021 there were 126 people on the Electoral Roll, of whom 41 were non-resident in the parish. The usual Sunday attendance (average) during October 2021, including sick communions, was 67 adults and 11 children. In addition, there were two services online which had an average of 23 views.

"Lively service and friendly congregation"

The church is the hub for formal teaching through sermons, some of which are also available on our website in written form. It also provides a worship opportunity for young people who are involved in the service itself, before separating for structured teaching at Sunday School.

From mid-January to the end of February 2021, like the majority of local parishes, we closed for public worship. We reopened when all those in the most vulnerable categories had had the opportunity of vaccination and the Delta wave had subsided somewhat. We did, however, open the church for private prayer daily, from 9am to 4pm. Furthermore, we had a Day of Prayer at the church on Ash Wednesday led by Bishop Michael Langrish which was well attended both in person and online.

During Lent members of the congregation shared a prayer each day via Churchsuite email which was co-ordinated by Bishop Michael and later turned into a booklet for future use: A Parish at Prayer.

We were fortunate to be able to provide online services, which has proved to be a great success especially in the early months and continued throughout the year. This was weekly (and sometimes twice weekly) until August, then twice monthly. This has enabled the community to continue to worship at home, and yet still feel part of the church.

From April to mid-October, we were able to provide worship outside in the churchyard, via a PA system from the church. This was popular with those who came. Most preferred to worship outdoors, feeling connected to creation, and less vulnerable to the virus. Unlike the previous year, we were permitted to sing outdoors from Good Friday and then indoors from 19 July.

From September we offered two Sunday school groups each week. Throughout the year we had a series of services specifically aimed at children and families. These were Mothering Sunday, Pentecost, Sea Sunday (outdoors), Pet Service(outdoors), Harvest, Christingle, Crib service (which was

particularly well attended.) In December we performed a traditional Nativity play in church.

The weekly parish prayers continued online, and parishioners prayed for the life of the parish especially the issue of the A27 bypass, and for all those involved, or affected by, the Covid 19 crisis. This attracts about 12 people.

We promote the gospel and pray that those outside our current church family may find life in Christ Jesus

We pray for different streets in our parish each month in our Sunday worship.

At the school, assemblies were initially held online but from March onwards we were able to worship outdoors led by the clergy until October when we returned indoors. There were four baptisms of children during the year.

In June 2021, the Alpha course, which had been suspended the previous spring, resumed in the vicarage garden using a screen and audio speaker and continued throughout the summer. Alpha is a series of interactive sessions which free explore the basics of the Christian faith. Such courses are open to all.

In the autumn the PCC and Mission Action Plan group spent considerable time developing a Mission Action Plan for 2022 which was presented to the rural dean and diocesan bishop in December. This involved a PCC away day at the Palace facilitated by Rev'd Stephen Hudson.

As members of the church family, we try to live lives not only pleasing to God, but also as known ambassadors for Godly living within our village community. Members of our church family are to be found in virtually every village group and activity, frequently playing an active role. For example, the church has taken up its right to nominate a trustee to the Village Hall trustee board, and the Community Playcentre at Walberton (CPAWS) as well as the village school.

We engage in evangelism and outreach to the parish in various ways

As well as Alpha, the Outreach Action Group (a PCC sub-committee), continued to provide several events open to all members of the community.

At Easter we created a prayer maze and treasure trail in the churchyard using clues from the gravestones with a resurrection theme.

In September we held a Songs of Praise in the Village Hall which attracted 70 people and was a joyous event. Rev Stephen Hudson gave his testimony. Unfortunately, our healing service in November was cancelled due to Covid.

In November we held a children's firework and bonfire party at Martin and Caroline Sewell's paddock.

Our welcome brochure is available which provides much useful general information for those moving into the village and is also of value during house to house visiting.

The Parish News continues to be widely distributed with many regular subscribers, and advertises church services, and a diary of church and local events.

We provide a building for people to enjoy

Following a successful public appeal, a new kitchen servery was installed which provided a more accessible sink and a hot water heater. It also provides work surfaces to serve drinks from and plenty of storage area underneath the surfaces. It is also useful for the flower arrangers to prepare their decorations. As an added benefit it allows more light into the building and makes a feature of the southwest window. The archdeacon came and blessed the project in August.

In the autumn quinquennial repairs under the inspecting architect were carried out to the building which were facilitated by a generous bequest. This highlighted the need for further repairs to the spire to be carried out in 2022.

To keep the church open for private prayer during the pandemic, required daily cleaning by clinically non-vulnerable people, which meant that it was only practical in January and February when the church was otherwise closed for public worship.

We provide tangible pastoral support throughout the parish.

Our Vicar and Churchwardens are ex-officio members of the Support Fund and help many local families. The Churchwarden and church members provided a weekly drop in Coffee Stop resuming in September which brings people together and is usually well attended. We have sought to alleviate loneliness amongst elderly people by helping to promote the work of another charity – Village Friends.

Three home groups have met, two face to face and one online, during the year studying a variety of materials from the bible. The home groups came together to consider how to deepen their prayer life, support one another, how to reach out to the community.

As a result of the January-February closure a Dad's online bible study started which has continued ever since.

In the autumn a group of eight met to take the Living in Love and Faith course provided by the bishops. A full range of views were expressed and we maintained the bond of fellowship.

We consider the needs of people served by other charities and overseas

We sometimes provide a platform for representatives of specific charities to speak at our morning services, with our loose collections that day, passed on to the charity. As a church we aim annually to donate money to other charities at home, and abroad, with a target based on 10% of our voluntary income, including restricted charitable receipts within the target figure. Our main beneficiaries are Living Waters Tanzania with whom we have a close connection and Barnabas Fund who keep us in touch with the suffering church.

Financial Review

For 2021, the financial report follows the format specified by the Charities Commission (CC16a), for charities with an income of less than £250,000 and using receipts and payments accounting.

The accounts are in three parts.

Part A - The Profit and Loss Account (Receipts and Payments)

Part B - The Balance Sheet showing our Assets and Liabilities

Appendix – Notes on the accounts

Part A - The Profit and Loss Account (Receipts and Payments)

The 2021 accounts show an overall deficit on the year of £11,586. However, once exceptional items have been taken into account (including Quinquennial repairs), our general fund is £1101 in Surplus year-on-year. The £135 remaining in the Churchyard Extension Fund was spent in 2021, by contributing to the maintenance to the Churchyard. The pandemic had meant the Churchyard working party required the support of a contractor to carry out some of its activities. This was also supported by gifts (totalling £560) towards the general maintenance of the Churchyard.

£997 still remains in the Churchyard Benches fund (same as at end of 2020). As the benches are now installed, this surplus will be used for improvements and ongoing maintenance to the Churchyard itself.

The Lychgate fund had £502 at the start of 2021. The various repairs were completed in 2021, totalling £700, which mean that fund can also be closed. A fund for the new Church Kitchen was started, and raised £7,151 (including Gift Aid), which covered most of the £7,536 cost.

Part B - Balance Sheet (Statement of Assets & Liabilities)

In 2021, we transferred £9000 from our General Reserve Account to our Nat West current account in anticipation of a general fund deficit. Fortunately, this was never required due to the response from our generous giving campaign. Nonetheless, the current account balance (just over £10,000 at year end) meant we have cash to cover more than one month's worth of day-to-day expenditure,

Appendix - Notes on the Accounts

A detailed breakdown is available of receipts and expenditure, including all outward giving from plate collections and from the PCC.

Why we hold some money in reserve

We aim to hold reserves to maintain a balance on the general unrestricted funds (excluding property) which equates to at least two/three months' worth of unrestricted payments as contingency against unforeseen situations. The closing balance of £10,017 at Nat West at the end of 2021 covers about half of this amount. We also hold reserves to invest temporarily surplus funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed, to pay day-to-day bills. At the end of 2021 £24,563 was invested in this way. As well as holding the above general reserves, from time to time the PCC receives restricted legacies for expenditure on restricted purposes, defined by the donor. We aim to expend such money as soon as possible after receiving the gift, depending on the specific objectives of the donor.

Structure governance and management of the charity

Since 17 October 2017, the Parochial Church Council has been registered with the Charity Commission (Reg no 1175197) as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

The PCC is supported by a Standing Committee and oversees the work of two sub committees. namely the Outreach Action Group and the Pastoral Action Group. The PCC met on 9 occasions during the year.

During the year, the following served as members of the Parochial Church Council:

Ex Officio members:

Incumbent: The Revd. Timothy Ward

Licensed Reader: Mrs Julie Allday

Churchwardens: Mrs Jean Strickland
Mr Steven Phillips

Elected Membership:

Mr Kevin Durban Jackson

Mr Andrew Blumer

Mr Peter Brown

Mr Tom Evans

Mrs Gaye Reynolds

Mr Graham Thrussell

Mrs Esther Langrish

Mr Bernard Lane

Hon Treasurer
to 28 May 2021

Mr Chris Doman

Deanery Synod:

Mrs Susan Martineau

Hon Secretary

Mrs Julie Allday

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest in charge, curate, readers licensed to officiate in the parish), the churchwardens and members of the Deanery, Diocesan or General Synods and 9 members of the church who are elected at the Annual Parochial Church Meeting (APCM) and serve for three years. Church members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Timothy Ward, PCC Chairman

A handwritten signature in black ink that reads "TWC Ward". The signature is written in a cursive, slightly slanted style.

Date 23 April 2022

Annual Financial Report

of

The Parochial Church Council of the Ecclesiastical Parish of

St Mary's Church, Walberton

Church Lane, Walberton, Arundel BN18 0UD

Church Office: Unit G William Booker Yard, The Street, Walberton BN180PF

Registered charity no. 1175197

For the year ended 31st December 2021

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**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**PART A - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES						
Donations & Legacies	2a	86,716	-	20,247	106,962	87,565
Activities for Generating Funds	2b	-	-	-	-	-
Investment Income	2c	15	8	-	22	193
Charitable Activities	2d	14,240	-	-	14,240	11,572
Other Incoming Resources	2e	41	-	-	41	149
TOTAL INCOMING RESOURCES		101,011	8	20,247	121,265	99,478
RESOURCES USED						
Cost of Charitable Activities	3a	98,193	12,007	20,933	131,133	102,301
Activities for Generating Funds	3b	-	-	-	-	-
Governance Costs	3c	1,718	-	-	1,718	1,685
TOTAL RESOURCES USED		99,910	12,007	20,933	132,850	103,986
NET INCOMING RESOURCES		1,101	-11,999	-687	-11,586	-4,508
NET MOVEMENT IN FUNDS		1,101	-11,999	-687	-11,586	-4,508
Balances Brought Forward		28,376	16,106	1,684	46,166	50,674
Transfer Between Funds		-	-	-	-	-
BALANCES CARRIED FORWARD		29,477	4,107	997	34,580	46,166

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**PART B - BALANCE SHEET
AS AT 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets						
Tangible Assets	1	-	-	-	-	-
Current Assets						
Debtors & Prepayments	5	-	-	-	-	-
Cash at bank and in hand	4	29,477	4,107	997	34,580	46,166
Total Current Assets		29,477	4,107	997	34,580	46,166
Creditors: Due within one year	6	-	-	-	-	-
NET CURRENT ASSETS		29,477	4,107	997	34,580	46,166
TOTAL ASSETS less current liabilities		29,477	4,107	997	34,580	46,166
Creditors: Due within one year	7	-	-	-	-	-
NET ASSETS	10	29,477	4,107	997	34,580	46,166
Funds of the charity						
Unrestricted Funds		29,477			29,477	27,740
Designated Funds	8		4,107		4,107	16,090
Restricted Funds	9			997	997	2,336
		29,477	4,107	997	34,580	46,166

This Financial Report for the year ended 31st December 2021, including the notes following, was approved by the PCC and signed on its behalf by
The Revd. Timothy Ward, PCC Chairman:



Date 23 April 2022

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**APPENDIX - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31ST DECEMBER 2021**

2. Incoming Resources

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and Legacies						
Gift Aid Donation		58,793	-	3,345	62,138	53,183
Gift Aid Tax Recoverable		13,978	-	836	14,814	15,862
Gifts & Donations		10,788	-	3,480	14,268	10,650
Collections Plate		2,639	-	-	2,639	5,298
Grants		492	-	-	492	1,044
Legacies		-	-	12,585	12,585	1,500
Visitors Box		26	-	-	26	30
		86,716	-	20,247	106,962	87,565
b) Activities for Generating Funds						
		£	£	£	£	£
Walberton Open Gardens		-	-	-	-	-
		-	-	-	-	-
c) Investment Income						
		£	£	£	£	£
Bank Interest	5	15	8	-	22	193
		15	8	-	22	193
d) Charitable Activities						
		£	£	£	£	£
Youth Church		-	-	-	-	190
Parish Magazine		6,697	-	-	6,697	7,653
Churchyard and Service Fees		7,543	-	-	7,543	3,729
		14,240	-	-	14,240	11,572
3) Other Incoming Resources						
		£	£	£	£	£
Sundry Income		41	-	-	41	149
		41	-	-	41	149

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDING 31ST DECEMBER 2021**

3. Resources Expended

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Cost of Charitable Activities						
AudioVisual Costs		110	-	-	110	157
Charitable Giving	12	4,899	-	-	4,899	8,167
Church Running Costs		1,057	-	-	1,057	2,256
Churchyard Expenses		710	-	695	1,405	1,436
Churchyard Benches		-	-	-	-	2,145
Clergy Expenses		935	-	-	935	906
Communication Costs		318	-	-	318	400
Diocese Quota		58,846	-	-	58,846	57,062
Equipment Costs		375	-	-	375	794
Junior Church		101	-	-	101	120
Kitchen Refurbishment		384	-	7,151	7,536	-
Lych Gate		198	-	502	700	466
Music Costs		379	-	-	379	935
Office Costs		380	-	-	380	355
Office Rent		2,640	-	-	2,640	2,640
Organist Fees		105	-	-	105	-
Outreach		78	-	-	78	-
Parish Magazine Costs		47	-	-	47	292
Photocopiers Costs		5,606	-	-	5,606	5,513
Quinquennial Costs		1,464	12,007	12,585	26,056	-
Repairs and Maintenance	13	352	-	-	352	301
Salary Costs	11	8,766	-	-	8,766	8,288
Service Fees		2,179	-	-	2,179	1,224
Telephone Costs		479	-	-	479	491
Utility Costs		4,335	-	-	4,335	4,517
Vicarage Expenses		3,449	-	-	3,449	3,308
Visiting Speakers Expenses		-	-	-	-	194
Youth Church		-	-	-	-	334
		98,193	12,007	20,933	131,133	102,301
b) Cost of Generating Funds						
		£	£	£	£	£
Walberton Open Gardens		-	-	-	-	-
		-	-	-	-	-
c) Governance Costs						
		£	£	£	£	£
PCC Governance		76	-	-	76	25
Insurance		1,642	-	-	1,642	1,660
		1,718	-	-	1,718	1,685

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDING 31ST DECEMBER 2021**

4. Cash at bank and in-hand

	31-Dec-21	31-Dec-20
	£	£
Cash at bank and in hand	34,580	46,166
	<u>34,580</u>	<u>46,166</u>

5. Debtors & Prepayments

The PCC held no debtors during this or the previous financial period.

6. Creditors: Amounts Falling Due Within One Year

There were no short term liabilities held during this or the previous financial period.

7. Creditors: Amounts Falling Due In More Than One Year

There were no long term liabilities held during this or the previous financial period.

**THE PCC OF THE ECCLESIASTICAL PARISH OF ST MARY'S WALBERTON
DIOCESE OF CHICHESTER**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDING 31ST DECEMBER 2021**

8. Designated Funds	Balance 31-Dec-20	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Quinquennial Fund	16,106	8	12,007	-	4,107
	16,106	8	12,007	-	4,107

The churches designated funds are wholly represented by cash reserves held and are to be expended as described above

9. Restricted Funds	Balance 31-Dec-20	Income	Expenditure	Transfers	Balance 31-Dec-21
	£	£	£	£	£
Bell Tower	-	12,585	12,585	-	-
Churchyard Fund	135	560	695	-	-
Churchyard Benches	997	-	-	-	997
Kitchen Appeal	50	7,101	7,151	-	-
Lych Gate Appeal	502	-	502	-	-
	1,684	20,247	20,933	-	997

The churches restricted funds are wholly represented by cash reserves held and are to be expended as described above

10. Analysis of Net Assets By Fund	Unrestricted Funds	Designated Funds	Restricted Funds	31-Dec-21 Total	31-Dec-20 Total
	£	£	£	£	£
Fixed Assets and Investments	-	-	-	-	-
Current Assets	29,477	4,107	997	34,580	46,166
Liabilities (due in more than one year)	-	-	-	-	-
	29,477	4,107	997	34,580	46,166

11. Staff Costs and Numbers

	2021	2020
	£	£
Gross Wages and Salaries	8,766	8,288
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	8,766	8,288

Employees Who Were Engaged in each of the following activities:

	2021	2020
Activities in furtherance of organisations objectives:	2	2

The organisation operates a PAYE scheme to pay all employed members of staff and the organisation also employs members of staff on a self employed basis. No employees received emoluments in excess of £60,000. (2020: None)

12. Charitable Giving

The PCC aims to pay out 10% of its voluntary income to other causes. Our outward giving in 2021 fell short of this, due to fewer opportunities to hold cash collections during the pandemic. For direct PCC giving, we maintained our 2020 level of £2,900. It should be noted, however, there was an overpayment of £200 to the Barnabas Fund. As a regular recipient of gifts from St Mary's, the PCC has not requested a repayment but will adjust any gifts made in 2021.

13. Repairs and Maintenance

The PCC declares that £222 was paid out the Phillips Electrical Contractors Ltd to make some urgent repairs to the Church lighting. Phillips Electrical Contractors Ltd is owned by a trustee of St Mary's, but the PCC is satisfied that the work was done at cost only and that there was no conflict of interest.

Independent Examiner's Report to the PCC of St Mary's Church, Walberton for the Year Ended 31st December, 2021

Section A

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of St Mary, Walberton, on the annual report for the year ended 31st December 2021 set out on pages 17 to 18

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members 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.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. 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
3. 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 in Section B below *) which gives me cause to believe that in, any material respect:

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

I have come across no other matters in connection with the examination to which attention should be drawn 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*

Examiner's signature



Examiner's name CAPITALS

ALISON BESTE

Date

14/4/22

Relevant professional qualification(s) or body if any

CEFA, COMAR, CORDER (IFA)

Examiner's address

SUNNY BANK DAIRY LANE,
ARUNDEL BN18 0PT

Independent Examiner's Report to the PCC of St Mary's Church, Walberton for the Year Ended 31st December, 2021

Section B

Disclosure

Only complete if the examiner needs to highlight 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

