

**ST ANDREW'S PAROCHIAL CHURCH COUNCIL, COBHAM**

**ANNUAL REPORT and ACCOUNTS**

**For the**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

Charity Number 1130717

## CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS .....	2
STRUCTURE, GOVERNANCE AND MANAGEMENT.....	3
OBJECTIVES AND ACTIVITIES .....	3
ACHIEVEMENTS AND PERFORMANCE .....	3
FINANCIAL REVIEW .....	4
RESERVES POLICY .....	5
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 <sup>ST</sup> DECEMBER 2017.....	6
BALANCE SHEET AS AT 31 <sup>ST</sup> DECEMBER 2017.....	7
NOTES TO THE ACCOUNTS .....	8
POLICIES .....	9
INCOMING RESOURCES .....	10
RESOURCES EXPENDED –OUTWARD GIVING.....	11
RESOURCES EXPENDED – OTHER .....	12
FIXED ASSETS .....	13
DEBTORS, BANK BALANCES CREDITORS AND MOVEMENT OF FUNDS.....	14
INDEPENDENT EXAMINERS REPORT .....	15

## St Andrew's Parochial Church Council

### REFERENCE AND ADMINISTRATIVE DETAILS

St Andrew's Church is situated in Church Street, Cobham, Surrey and is part of the Diocese of Guildford within the Church of England. The correspondence address is The Parish Office, Church Gate House, Downside Bridge Road, Cobham, KT11 3EJ.

The Parochial Church Council (PCC) is a registered charity number 1130717.  
PCC members who have served from 1<sup>st</sup> January to 31 December 2017 were:

Rector: Canon Revd Robert Jenkins (To January 2017)  
Chairman

Associate Rector with special responsibility for Stoke D'Abernon:  
Revd Godfrey Hilliard

Assistant Curate: Revd Folli Olokose (To June 2017)

Associate Minister Revd Charleen Hollington

Licensed Lay Minister: Hugh Bryant (To March 2017)

Licensed Children Families and Youth Minister  
Esther Holley

Churchwardens: Michael Flaxman Lay Vice Chairman  
Fiona Lascelles

Lay Representatives on the Deanery Synod:  
Leonard Beighton (From June 2017)  
Secretary to the PCC  
Hugh Bryant (To May 2017)  
Michael Elson  
Geoffrey Morris

Elected members: Keith Baird  
Elizabeth Bradley  
Ian Bullough (From April 2017)  
Lyndon Ferguson (To April 2017)  
Judie Franz (From April 2017)  
Malcolm Graham Treasurer  
Tanya Hall (To April 2017)  
Peter Kelly (From April 2017)  
Sue Kilpatrick  
Daphne McFarlane  
Shirley Mensah  
Clive Moorman  
Lindsay Sainsbury  
Elaine Slade (From April 2017)  
Phil Slade  
Nick Tamblyn (To August 2017)

## St Andrew's Parochial Church Council

Carrie Taylor  
David Taylor

Co-opted                      Moni Babatunde

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) is a corporate body established by the Church of England and operates under the Parochial Church Councils (Powers) Measure 1956.

St Andrew's is in the United Benefice of St Andrew, Cobham and St Mary, Stoke D'Abernon. The United Benefice shares a ministry team but each parish has its own PCC and church officers.

The appointment of PCC members is governed by and set out in the Church Representation Rules.

### OBJECTIVES AND ACTIVITIES

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC is responsible for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC has agreed a vision statement as follows:  
To Know, Glorify and Make Christ Known

St Andrews continues to seek to be a Christian community through which all can come to know and accept God's love for them and reflect that love wherever they are.

### ACHIEVEMENTS AND PERFORMANCE

Canon Revd Robert Jenkins retired as Rector at the end of January 2017. In June our curate, Revd Folli Olokose having finished his training, left us for his own parish in Weybridge. Both are greatly missed.

So we are all very grateful to our non-stipendiary minister, Revd Charleen Hollington, Retired Priest, Revd Peter Vickers, training Ordinand, Moni Babatunde and Children & Youth minister, Esther Holley who have filled the gaps caused by these departures as well as Elaine Bray, Communications & Administration Manager handling the increased workload in our busy Parish Office.

David Taylor and Cathy Whitnall have also helped with occasional preaching. Kevin Ayton has continued to act as Director of Music pending a permanent appointment



## St Andrew's Parochial Church Council, Cobham

We still continue to develop the five-year vision for the parish, Vision 2018. Church attendance is a little decreased but this is not uncommon when there is a vacancy. Our vision priorities continued to be focused on Worship, Children Family & Youth, Generosity, Financial Management and Faith and Social Action. Progress continued to be made in the Children and Youth ministry as Esther Holley grows her mission at St Andrew's both with the church family as well as in the community through her work with Elmbridge Family Services in Cobham.

We consider our Children and Youth Ministry is key to the present and future of our church. We also continued to sustain other strong links with the local community, in particular with our support for St Andrew's School, Messy Church, Oasis Family Centre, Cobham Area Foodbank and Heritage Day.

The post of Rector for the United Benefice was advertised in July. However the short-listing team felt unanimously that none of the applicants fulfilled the criteria set out in the Statement of Needs and therefore no one was invited for interview. The process was repeated with an advertisement in January 2018 and 3 candidates were invited and visited the parish to meet members of the congregation and for interviews the next day. One candidate was offered the role but subsequently declined it. The other two candidates were not offered the role so the vacancy continues in the Benefice.

### FINANCIAL REVIEW

Total unrestricted income was £212,706 after deducting expenditure of £202,270 a surplus of £10,436 resulted. This surplus was caused by legacies of £36,315 without which the deficiency before transfers between funds and revaluation of investments on unrestricted funds would be £25,879.

Unrealised gain of £28,272 on investments in the unrestricted fund and movement between funds of £1,075 resulted in a balance of unrestricted reserves carried forward of £745,008.

The restricted reserves increased from £129,643 to £136,418, an increase of £6,775. Most of this was mainly due to the increase in value of investments by £7,175. It should be noted that investment values may well decrease after the date of the accounts 31 December 2017.

In 2017, we have received a restricted legacy from L M Saunders of £5,000 for maintaining the bell tower and we have received an unrestricted legacy of £33,315 from the M V Gifford Will Trust, from whom we may receive a little more when the estate is finalised. We also received £3,000 from Dixon Nuttall estate.

### RESERVES POLICY

The PCC has agreed to maintain sufficient reserves of not less than six months average expenditure to cover emergency situations that may arise from time to time. Our reserves are more than adequate to meet this criteria.

For the year ending 31st December 2017

	Note	Un - restricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2a	163400	7555	170955	156927
Activities for generating funds	2b	27564	2633	30197	32603
Income from investments	2c	10723	2845	13568	11137
Income from church activities	2d	7237	0	7237	6319
Income from other sources	2e	3779	0	3779	4800
<b>TOTAL INCOMING RESOURCES</b>		<b>212703</b>	<b>13033</b>	<b>225736</b>	<b>211786</b>
<b>RESOURCES EXPENDED</b>					
Fund raising costs	3b	3349	0	3349	4046
Church activities	3a	185206	14505	199711	248034
Support costs	3c	13715	0	13715	12476
<b>TOTAL RESOURCES USED</b>		<b>202270</b>	<b>14505</b>	<b>216775</b>	<b>264556</b>
Net incoming/(outgoing) resources		10433	-1472	8961	-52770
Transfers between funds	9	-1075	1075		
Gains and losses on investment assets	5b	28272	7175	35447	79694
<b>NET MOVEMENT IN FUNDS</b>		<b>37630</b>	<b>6778</b>	<b>44408</b>	<b>26924</b>
Balances brought forward		707375	129643	837018	810094
<b>BALANCES CARRIED FORWARD</b>	9	<b>745005</b>	<b>136421</b>	<b>881426</b>	<b>837018</b>

St Andrew's Parochial Church Council, Cobham

---

**Balance Sheet**  
**As at 31st December 2017**

	Un- Restricted Funds	Restricted Funds	Total 2017	Total 2016
Note	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets assets	5a 356496	0	356496	356496
Investment assets	5b 363733	96939	460672	425225
<b>Total fixed assets</b>	<u>720229</u>	<u>96939</u>	<u>817168</u>	<u>781721</u>
<b>CURRENT ASSETS</b>				
Debtors	6 10303	0	10303	17607
Cash at bank	7 18879	40193	59072	56154
<b>LESS CURRENT LIABILITIES</b>	8 4406	711	5117	18464
<b>Net current assets</b>	<u>24776</u>	<u>39482</u>	<u>64258</u>	<u>55297</u>
<b>NET ASSETS</b>	<u><b>745005</b></u>	<u><b>136421</b></u>	<u><b>881426</b></u>	<u><b>837018</b></u>
<b>FUNDS</b>				
Unrestricted	9 745005		745005	707375
Restricted	9	136421	136421	129643
	<u><b>745005</b></u>	<u><b>136421</b></u>	<u><b>881426</b></u>	<u><b>837018</b></u>

Approved by the Parochial Church Council on the April 2017  
and signed on its behalf by:

Michael Flaxman  
Church Warden

Leonard Beighton  
Secretary



**St Andrew's Parochial Church Council, Cobham**

**NOTES TO THE ACCOUNTS**  
For the year ended 31<sup>st</sup> December 2017

**1. ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities (the application of FRS 102).

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 to those that are informal gatherings of church members.

**Funds**

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

Restricted funds represent 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.

**Incoming resources**

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

All incoming resources are accounted for gross.

Unrealised gains or losses on investments are accounted for on revaluation of investments at 31<sup>st</sup> December.

**Resources used**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.



## St Andrew's Parochial Church Council, Cobham

---

### **Fixed assets**

Benefice and consecrated property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

No value is attributable to movable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, since the PCC considers these to be inalienable property.

Any expenditure during the year on consecrated or benefice property and movable church furnishings, whether maintenance or improvement, has been written off.

Church Gate House Centre, including the flat and the land on which it stands are valued at cost. No depreciation is charged on these properties but expenditure on maintenance or improvement is written off as incurred. These buildings are subject to an annual impairment review.

Equipment acquired for Church Gate House Centre has been depreciated, on a straight line, basis over 10 years. The piano, the computer and the projector have been fully depreciated. Individual items of equipment costing under £1000 are written off when the asset is acquired.

Investments are valued at market value at 31<sup>st</sup> December.

### **Current Assets**

Amounts owing to the PCC at 31<sup>st</sup> December in respect of tax, rent or other income are shown as debtors.

St Andrew's Parochial Church Council, Cobham

**2 INCOMING RESOURCES**

	Un- Restricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b>2a Voluntary income</b>				
Planned giving	76270		76270	74518
Yellow envelopes & Just giving	11987		11987	10530
Income Tax recovered	20204	250	20454	24976
Other giving (non GA/CAF etc)	795	105	900	3107
Together donations	1518		1518	1757
Loose plate collections	14096		14096	17560
Giving through church boxes	555		555	668
One off Gift Aid gifts	1660	1200	2860	9243
Grants		1000	1000	14518
Legacies	36315	5000	41315	50
	<u>163400</u>	<u>7555</u>	<u>170955</u>	<u>156927</u>
<b>2b Activities for generating funds</b>				
Magazine advertising	975		975	1763
Social and other events	1936	78	2014	3620
Church Gate House lettings	21909		21909	22458
Other funds generated	2744	2555	5299	4762
	<u>27564</u>	<u>2633</u>	<u>30197</u>	<u>32603</u>
<b>2c Income from investments</b>				
Rent from flat	9720		9720	5605
Interest and dividends	1003	2845	3848	2507
Profit on sale of investmentS			0	3025
	<u>10723</u>	<u>2845</u>	<u>13568</u>	<u>11137</u>
<b>2d Income from church activities</b>				
Fees for weddings, funerals	7237		7237	6319
	<u>7237</u>	<u>0</u>	<u>7237</u>	<u>6319</u>
<b>2e Income from other sources</b>				
Contribution to housing costs	2051		2051	4800
Insurance claims	1728		1728	
	<u>3779</u>	<u>0</u>	<u>3779</u>	<u>4800</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><b>212703</b></u>	<u><b>13033</b></u>	<u><b>225736</b></u>	<u><b>211786</b></u>

St Andrew's Parochial Church Council, Cobham

3 RESOURCES EXPENDED

	Un - Restricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
3a Church activities				
Grants				
Mission and relief -				
Garden Route Childrens Trust	1500		1500	1500
Operation Mobilisation - Nepal	1500		1500	1500
Bible Society	75		75	75
Christians Against Poverty	1500		1500	1500
Christian Aid			0	
Leprosy Mission	75		75	75
FRRME(from Spiritual cinema club)			0	
"Overseas Ordinand"	-500		-500	500
Embrace the Middle East			0	940
Elmbridge CAN	1500		1500	
Subtotal	5650	0	5650	6090
Home Mission -				
Nazerath Way trust			0	1500
Prison Fellowship	500		500	
Messy Church			0	250
Bellringers' Guild	50		50	50
St. Andrews School	500		500	500
Guildford Cathedral	100		100	100
Operation Noah	500		500	
Wycliffe Bible Translators	1500		500	
Churches Together			0	200
Subtotal	3150	0	3150	2600
Other charities -				
Transform Housing and supportNigel fund				2819
Citizens Advice Bureau (Esher)	100		100	100
Elmbridge Rentstart	250		250	250
Crisis at Christmas	335		335	
Chatterbus	335		335	
Leatherhead Youth Project	1000		1000	
British Legion	15		15	15
N.A. People Abused in Childhood			0	1000
Princess Alice Hospice	30		30	41
Cancer Research	15		15	
Cobham Area Foodbank	1500		1500	1500
RASAC -Guildford(Rape/Abuse)			0	1000
Oasis Childcare	1500		1500	1000
Xmas Box			0	6
Subtotal	5080	0	5080	7731
carried forward	13880	0	13880	16421
Collections made for/ Donations from Kosevo charity disbursed			2017	2016
Transform Housing & support( Re Nigel)				2819
Kosevo (Roma Education Project)				1126
DEC East Africa			1323	
DEC Rohingya			563	
Rev Robert Jenkins			2284	
Feltonfleet School			710	881
Art exhibition and plant sale fund raising for				
A. Garden Root Childrens Trust			990	
B Operation Mobilisation - Nepal			990	
Rev Folli Olokose			2115	
Royal British Legion			284	
Operation Mobilisation - Nepal			455	
Mothers Union			125	
Barnabas foundation			141	
Total collections			9980	4826
Total giving and collections			23860	21247



**RESOURCES EXPENDED (cont'd)**

	Un- Restricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
brought forward	13880	0	13880	16421
<b>Church activities (cont'd)</b>				
Parish share	86180		86180	82786
Salaries	33914	4250	38164	36732
Clergy Housing costs	12547		12547	24369
Clergy and assistant staff expenses	1493	120	1613	5385
Church running expenses	6745		6745	9585
Church maintenance & repairs	762	1520	2282	2645
Altar, choir, services	3362	240	3602	3103
'Together' magazine costs	4069		4069	4084
CGH running expenses	8816		8816	8524
CGH repairs	2740		2740	2237
Other property upkeep	963		963	2438
Repairs covered by insurance	1728		1728	
Youth, SAY and Sunday school	873	4350	5223	5619
Training incl. Sunday School	1183		1183	3507
Refurbishment and letting flat				40599
Church Lighting project		4025	4025	0
Movable furnishings				0
Ecocommittee	215		215	0
Vacancy costs	5736		5736	0
	<u>185206</u>	<u>14505</u>	<u>199711</u>	<u>248034</u>
<b>3b Fund raising costs</b>				
Social and other events	3349		3349	4046
<b>3c Support costs</b>				
Parish Office	12137		12137	11053
Independent Examiner	588		588	588
Bank charges	990		990	835
	<u>13715</u>	<u>0</u>	<u>13715</u>	<u>12476</u>
<b>TOTAL RESOURCES USED</b>	<u>202270</u>	<u>14505</u>	<u>216775</u>	<u>264556</u>
<b>4 Salaries and Fees</b>				
Staff costs (Net of statutory deductions)	26789	4250	31039	30562
HMRC payments *	7125		7125	6170
Nest Pension contributions	397		397	0
	<u>33914</u>	<u>4250</u>	<u>38164</u>	<u>36732</u>
Number of employees	<u>2</u>			<u>3</u>

\*Employer, employee NI contributions Income tax and student loan deducted.

**Payments to PCC members**

Grants of £120 (£782 -2016) were made to the clergy from the Gerald Sanders Fund, a legacy endowed, with the church wardens as trustees, specifically for the benefit of the clergy. Esther Holley, our Youth worker, remuneration including NEST pension payments was £21,270( 2016 -£21,000-). She commenced living in the Church Gate House flat, rent free on 1 December 2017. In addition a total of £6,177 (2016 £5,093) was paid to 6 members(2016 -7) of the PCC as reimbursement of expenses they had incurred on behalf of the PCC.This includes to the Rector and the Curate.

St Andrew's Parochial Church Council, Cobham

**5 FIXED ASSETS**

	Depn Rate 0%	Freehold Land & Buildings £	Equipment £	Total £
<b>5a Tangible Assets</b>				
<b>ACTUAL/DEEMED COST</b>				
At 1st January 2017				
Church Gate House Centre	Nil	312734		312734
Church Gate House	Nil	43762		43762
Equipment	10%		33416	33416
Piano	10%		3405	3405
Computer	25%		453	453
Projector	25%		5915	5915
<b>At 31st December 2017</b>		<u><b>356496</b></u>	<u><b>43189</b></u>	<u><b>399685</b></u>
<b>DEPRECIATION</b>				
At 1st January 2017			43189	43189
Charge for year			<u>0</u>	<u>0</u>
<b>At 31st December 2017</b>			<u><b>43189</b></u>	<u><b>43189</b></u>
<b>NET BOOK VALUE</b>				
At 1st January 2017		<u>356496</u>	<u>0</u>	<u>356496</u>
<b>At 31st December 2017</b>		<u><b>356496</b></u>	<u><b>0</b></u>	<u><b>356496</b></u>
<b>5b Investment Assets</b>		Un- Restricted Funds £	Restricted Funds £	Total £
<b>Market Value</b>				
At 1st January 2017				
C of E Inv. Board 5349.07 Investment Fund Income shares			80434	80434
C of E Inv. Board 15207 Fixed Interest Income shares		25736		25736
Schroder Charity Fund 30305.78 units		309725		309725
Schroder Charity Fund 912.93 units			9330	9330
		<u><b>335461</b></u>	<u><b>89764</b></u>	<u><b>425225</b></u>
<b>Market Value</b>				
At 31st December 2017				
C of E Inv. Board 5349.07 Investment Fund Income shares			86751	86751
C of E Inv. Board 15207 Fixed Interest Income shares		25520		25520
Schroder Charity Fund 30305.78 units		338213		338213
Schroder Charity Fund 912.93 units			10188	10188
		<u><b>363733</b></u>	<u><b>96939</b></u>	<u><b>460672</b></u>
<b>NET REVALUATION GAIN /LOSSES</b>				
C of E Inv. Board 5349.07 Investment Fund Income shares			6317	6317
C of E Inv. Board 15207 Fixed Interest Income shares		-216		-216
Schroder Charity Fund 30305.78 units		28488		28488
Schroder Charity Fund 912.93 units			858	858
		<u><b>28272</b></u>	<u><b>7175</b></u>	<u><b>35447</b></u>

St Andrew's Parochial Church Council, Cobham

	2017	2016
	£	£
<b>6 DEBTORS</b>		
Income Tax Recoverable	6368	6426
Other debtors	865	7309
Prepayments	3070	872
Rent deposit	0	3000
	<u>10303</u>	<u>17607</u>
<b>7 BANK ACCOUNTS (ALL NATWEST) AND CASH</b>		
Current Account (Main account)	45524	42404
Current Account - Fellowship & Social	1282	1700
Current Account - SAY	12126	11775
Current Account - Lunch club	88	180
Petty Cash & other cash	52	95
	<u>59072</u>	<u>56154</u>
<b>8 CURRENT LIABILITIES</b>		
CGH letting paid in advance	1343	0
Youth and Kids church	343	0
CGH running expenses	702	948
CGH and church Utilities	0	738
CGH flat utilities	209	0
CGH and Church maintenance	0	725
Outward Giving Grants	0	11720
Others	834	2238
Due to Diocese	0	821
Administration	1098	686
Independent examiner fee accrual	588	588
	<u>5117</u>	<u>18464</u>

9 MOVEMENT OF FUNDS	1st Jan 2017	Income	Expenditure	Investment Gains/(losses)	Transfers Out	Transfers In	31st Dec 2017
Unrestricted Fund	707375	212706	202272	28271	1075		745005
Restricted G Sanders	96567	2845	120	7175			106467
Restricted Fabric Furnishing & P Joce & Flag	16251	1500	5785				11966
Beltower Saunders legacy		5000					5000
Restricted Music Resource and altar covering fund	138	311				500	949
Restricted Appeals/Prayer week	313	112					425
Restricted Main Bk a/c	4607	418	5538				-513
Taylor/Youth camp							
Restricted Youth funds SAY bank a/ccount Cobham Combined Charities Sherriff/Community of Surrey etc)	11767	2843	3058			575	12127
<b>Total</b>	<b>837018</b>	<b>225735</b>	<b>216773</b>	<b>35446</b>	<b>1075</b>	<b>1075</b>	<b>881426</b>



**Independent Examiner's Report  
To the Parochial Church Council (PCC) of St Andrew's Cobham**

I report on the accounts for the year ended 31 December 2017, which are set out on pages 1 to 13.

**Respective responsibilities of the Trustees and Independent Examiner**

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the General Directions given by the Charity Commissioners in section 145(5) (b) of the 2011 Act, and
3. state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the 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 accounts. 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 a full audit, and consequently I do not express an audit opinion on 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 in any material respect the requirements
  - a) to keep accounting records in accordance with s.130 of the 2011 Act; or
  - b) to prepare accounts which accord with these accounting records 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.

Aidan Crilly BA FCA  
Wyvern House  
1 Church Road  
Great Bookham  
Surrey  
KT23 3PD



12 April 2018