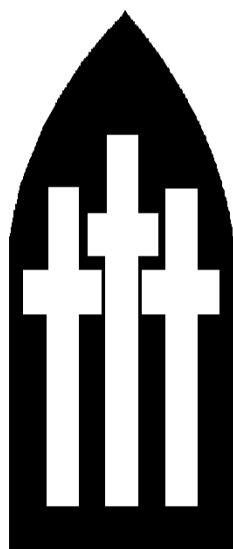


Walmer Parish Churches

St Mary, St Saviour
and Blessed Mary of Walmer

Open lives, open hands, open churches

ANNUAL REPORT and ACCOUNTS 2023



www.walmerparishchurches.org

(Walmer Parish Churches is a registered charity – no. 1128470)

Walmer Parochial Church Council
Financial Statements
Year Ended 31 December 2023

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The Parochial Church Council
of the
Ecclesiastical Parish
of
Walmer St. Mary w St. Saviour
(Reg. No. 1128470)

**Annual Report
and
Financial Statements
of
Walmer Parochial Church Council**

For the year ended 31 December 2023

Vicar:

The Rev'd Canon Seth Cooper
Elizabeth House
32 St. Mary's Road
Walmer
Deal
CT14 7QA

Banks:

National Westminster Bank Plc
Europa House
49 Sandgate Road
Folkestone, Kent
CT20 1RU

CCLA Investment Management Ltd.
The CBF Church of England Deposit Fund
85 Queen Victoria Street
London EC4V 4ET

Independent Examiners:

Higson & Co.
45, Queen Street
Deal
Kent
CT14 6EY

Walmer St. Mary w St. Saviour – Annual Report for 2023

Administrative information

St Mary's Church is situated on St. Clare Road, Walmer; St Saviour's Church is situated on The Strand, Walmer; The Blessed Mary of Walmer church is situated on Church Street, Walmer. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is The Parish Office, Elizabeth House, 32 St. Mary's Road, Walmer, DEAL. CT14 7QA

The Parochial Church Council of the Ecclesiastical Parish of Walmer St Mary w St Saviour was registered as a charity with the Charity Commission on 10th March 2009. The working name of this Charity is 'Walmer PCC'. Walmer PCC was constituted under the Parochial Church Council Powers Measure (1956) which came into effect on 2nd January 1957.

Walmer PCC members, who are Trustees, are elected at the Annual Parochial Church Meeting and those who served during 2023 were:

Incumbent:	The Rev'd Canon Seth William Cooper	Chairman
Associate Priest:	Carolyn Wood	

Wardens:	Mrs Jane Lopacka
	Mr Jerry Swallow

Deputy Wardens:	Mrs Lesley Smith
	Miss Sylvia Bowley

Representatives on the Deanery Synod:	Mr Paul Henderson
	Mr John Featherstone

Other Ministers:	Mr Malcolm Sawyer (Reader)
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Elected members:	Mr Bill Butler
	Mrs Jennie Cooper
	Miss Susan Fairley
	Mr Chris Flint
	Ms Marie Genin
	Miss Monica Hawkins
	Mrs Jane Sharp
	Mrs Nicola Sparkes
	Mrs Val LeVaillant

Co-opted member	Mr Vic Kelly	Treasurer
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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 PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are spent. To this end the Trustees are given an introductory booklet, 'Trusteeship – An introduction for PCC Members', produced by The Archbishop's Council.

Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees are all responsible to the PCC and report back to it regularly. Their deliberations are received by the full PCC and discussed as necessary.

Objectives and Activities

Walmer PCC has the responsibility of co-operating with the incumbent, the Rev'd Canon Seth Cooper, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the three Churches, Parish Hall and Parish Office.

Financial Review

The financial statements have been prepared in accordance with accounting policies set out in notes to the accounts and comply with the charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

This financial year has been as difficult as last due to the continuing impact of the Covid-19 pandemic and the current economic climate which has resulted in the cautious reopening of churches and services. However, the change of policy in respect of Parish share expenditure has resulted a small overall surplus of **£2.1k**. This is clarified in the details below.

Details of the income and expenditure:

The surplus of **£2.1k** is comprised of unrestricted funds deficit of **£6.1k**, an increase in our endowment investment of **£0.5k** and an increase in restricted funds of **£7.7k**

Unrestricted Funds Income £138k (2022 £140k)

Planned giving receipts were £4k less than last year at £85k. This was offset by an increase in letting and rental income of £7k at £41k, charitable activities reduced by £3k due to lower wedding and funeral receipts and insurance claims reduced by £2k as there were no claims in 2023, i.e. a net decrease of £2k.

Unrestricted Funds Expenditure £144k (2022 £127k)

Expenditure increase were heat/light/water **£6k**, upkeep of services **£1k**, repairs **£2k**, parish share **£16k** (we were able to pay more this year) insurance premiums **£1k**, Plant committee expenses **£1k**, Administration **£2k**, this was offset by a reduction in major repairs **£10k** and reduced fees to the diocese **£2k**. a net increase of £17k.

Restricted Funds Income £41k (2022 £16k)

Income overall increased by **£25k**, mainly because of the non-recurring grants specifically for the St Marys Tower Ladders and St Saviours Roof projects **£30k** less reductions in donations **£3k** and legacies **£2k**.

Restricted Funds Expenditure £34k: (2022 £6k)

Expenditure increase were major repair projects to St Marys Tower Ladders and St Saviours Roof **£31k** less reductions in £2k, Gifts **£3k**, donations to charities **£2k**.

A full analysis of the restricted funds received are shown in note 12 to the accounts.

Endowment Investments:

There was an increase in the market value of our Endowment Funds of **£0.5k**).

Other Funds:

The £28,800 remaining from the Belinda Martin legacy from 2019 by the PCC for a project(s) specifically in her memory continues to be held in a designated fund.

During the year total fund balances rose from £266.4k to £268.5k.

Short Term Deposits:

During the year and in accordance with the PCC's resolution, we repatriated the funds held as short term deposits in the CBF Church of England Deposit Fund to the general funds for the discretionary use by the PCC.

Parish Share:

The Diocese does not recognise and treat any unpaid Parish Share for the year as a legal debt but funds any shortfall from other sources.

In this context it follows that no liability arises as far as Walmer Parish is concerned. Therefore, no accrual has been made in 2023 for the unpaid balance of £18.7k, whilst still complying with the requirements of SORP to reflect a true and fair view of the charity's financial position.

No amendment to 2021 annual accounts has been made as these are closed and filed with the appropriate organisations. (Parish Share accrual £32.2k).

However, it should be noted that in the event of a change of policy on the Canterbury Diocese part a future potential liability could arise.

Reserves Policy:

This PCC attempts to maintain sufficient funds for the purpose of properly maintaining its various properties. In the case of the Parish Hall and Elizabeth House funding is administered through the Plant Committee. In the case of the Church buildings, it is administered through the PCC Committee and restricted funds are held within the main accounting system. We are looking into increasing the balance in reserves to provide secure funding for future requirements.

Investment Policy:

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended of Update Bulletin 1 published on 2 February 2016).

Public Benefit:

The Trustees have referred to the guidance from the Charity Commission in relation to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Review of the year 2023

Open lives, open hands, open churches

Worship the LORD with gladness; come into his presence with singing. Psalm 100.2

The words and phrases of these reports can never express the amazing hard work and dedication of so many volunteers, helpers, and ministers (lay and ordained) who do so much to keep the mission and ministry of our churches flourishing. Nevertheless – for the record – THANK YOU!

2023 saw us continuing to implement our Mission Action Plan (MAP). The Community Garden Group at St Saviour's consolidated things with a couple of excellent (and well attended) talks and with the regular weekly gardening – the grounds of the church look amazing. Among other highlights was the planting of a rose bush for King Charles' Coronation. Thanks especially to Jennifer Stevens for co-ordinating this. The beginning of the year saw a 'pilot' project to run a Welcome Café in St Saviour's each Saturday morning. This has developed into a great success and is now a firm fixture on our weekly calendar becoming a base for fundraising events and contact with local community groups. Thank you to Susan Fairley's tireless efforts in getting and keeping this going.

In line with our MAP we also re-established regular visits to all the Care Homes in Walmer (including getting in to most of the homes to sing Christmas carols - our parish handbell group adding to the occasions). Thanks to Paul Henderson and the pastoral team for their care in this ministry. Likewise, we have started a hosting team for events and occasions at St Mary's church. Our churches are used for a number of community events, concerts etc, throughout the year and we hope to be better prepared to welcome and support those visitors. And our contact with the Downs Church of England school continues with Paul Henderson and I attending regularly for Collective Worship and the children and staff coming to our churches for special occasions. This has been enhanced by the appointment of Richard Warden as a Foundation governor, Jennie Cooper joining the governors, and a trial 'Christmas Tree Decorating' party event in St Mary's that was a great success.

The PCC and a small group looking at property planning have helped to address our financial shortfall by managing Elizabeth House to create more income (with grateful thanks to Elaine Wickenden's hard work) and continuing plans to provide toilet and kitchen facilities in St Mary's. Elaine, along with Mike Terry and Steve Wickenden also manage the parish hall which is both a blessing in terms of community engagement and also a source of income. And while thinking about financial things we owe a great debt (if you'll pardon the pun...) to Vic Kelly, our treasurer, who keeps our financial records in good order.

At the heart of our church life is our worship and prayer. Although there has been decline in attendance at some services others are bouyant and attendance at Christmas and Easter is good. My thanks go to the many who support and sustain our church services – not least our Wardens and sacristans (thank you Jane Lopacka, Jerry Swallow, Sylvia Bowley, Lee Hawkes, Lesley Smith, and Janet Stephenson) but also those who act as greeters, sidespeople, readers and intercessors, servers and, of course, our organists, the two Chris's, and the choir. I have been ably assisted by lay ministers, Paul Henderson, Malcolm Sawyer, Jennie Cooper, Julia Cox, and Rob Sparkes; and retired clergy, Frank Kent, Mark Roberts, and Stephen Young. Thank you so much for all you do.

Following the retirement of the Rev'd Carolyn Wood at Easter we have been more reliant on retired clergy and lay ministers to cover a lot of our regular worship – we should be extremely grateful to them for this ministry. We wish Carolyn a long and happy retirement.

On a positive note baptisms have been increasing, including three adult baptisms following a successful Alpha course. Sadly, we have also taken a number of funerals, some for our own church family. Those we said farewell to in 2023 include Shirley Turk, Katherine Duignan, Pam Horne, Maurice Churchward, David Case, Judy Roberts, Diana Bailey, Barbara Groves, Glenys Hibbert, and Alan Marston-Gill (with apologies if I have missed anyone...). We continue to commend them into God's mercy and pray for comfort for their mourning families. With thanks to Paul Henderson and our retired clergy who take many of the funerals.

I say this each year but there is no other way of saying it because it's true: the support of my family and friends, ministerial colleagues, parish officers, and many others, is something that, however many clever words I may find, mention of here can never be thanks enough. The blessing of our shared lives together is a blessing from God and, for that, I am truly grateful.

with every blessing. The Rev'd Seth Cooper – January 2023

PCC Business Report for the APCM of Monday 22 April 2024

Business of the PCC:

- Walmer PCC has the responsibility of co-operating with the incumbent, the Rev'd Canon Seth Cooper, in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. Walmer PCC also has maintenance responsibility for the three churches in Walmer (St. Mary, St Saviour, Church of the Blessed St Mary), Parish Hall and Elizabeth House (Parish Office).
- Between the APCM of 24 April 2023 and this APCM, of 22 April 2024, the PCC met on 5 occasions. In addition, the Standing Committee met on 4 occasions also.

Keith Cox, Secretary to the PCC

Churchwarden's Report 2024.

Blessed Virgin Mary of Walmer

No repairs or observations to the church fabric or graveyard, except overgrowth and bushes close to the public footpath were cleared with the complaint of a local resident which was eventually resolved satisfactorily to both parties.

St Mary the Virgin {St Mary's}

- Various lamps were replaced over the year. There will be a gradual switch over from filament to LED lamps as they require replacement.
- PA speakers down the side isles have been upgraded and improved. The key test is: "I no longer hear complaints that congregants are unable to hear what's said!"
- Various fire inspections have been undertaken both as part of the toilet/kitchen proposal and as a routine basis. Once Fire Steward training has taken place we will need to provide 2 wardens per large attendee event.
- The tower ladders were certified according to the latest ladder regulations, by Safesite Ltd. One, the lower one, failed conditionally and the other 3 failed unconditionally. The unconditionally failed ladders would not have sufficient space to clear the bells, especially when ringing in order to comply with the size regulations. As a result, it was agreed with Ericsson to replace the lower ladder to permit access to the clock room and their telecoms equipment and only permit future access to the roof via a cherry picker.
- Gutters and bushes around the church have been tidied and cleared.
- Minor electrical faults were repaired.

Churchwarden's Annual Report for St. Saviour's

St. Saviour's church has continued to recover from the pandemic with a regular attendance of 25-30 on Sunday mornings and Evensong, and an average of 11 on Wednesday mornings.

Various activities are ongoing: Wednesday coffee mornings following the 10.30 service, Saturday Welcome Café, Paul Henderson's Tuesday afternoon fortnightly Bible Group, Lent Lunches and Christmas Lunch, and St. Saviour's Community Garden Group activities. SEAS artists used the Loyns Room for their Open Studio in June, for the second year. We enjoyed a successful Summer Fayre, Christmas Coffee Morning, Macmillan Coffee Morning (hosted by Sylvia Bowley), and Friends events.

Our Holy Dusters - Di Baggs, Joan Harlow retired in January 2024 (Ann Giles retired a few years ago). We tried a contract cleaning company for a couple of months. Currently, Lee Hawkes is doing the cleaning with a new group of people who are cleaning the brass. Our grateful thanks go to Di, Joan, and Ann for many years of serving the church.

The roof has been repaired and Health and Safety standards attended to and maintained.

Plans are underway to freshen up the toilets and area outside the kitchen. Also to make some minor adjustments to the sound system.

St. Saviours Community Garden Group

Annual Report 2023

The St Saviour's Community Garden Group was officially launched on 25th March 2023. The event was celebrated with a talk by Tom Goodall, the Head Gardener at Canterbury Cathedral followed by tea-time refreshments. Another talk was given on 7th October 2023, the speaker, Stephen Harmer, entitled The Arts and Crafts Movement and its Gardens, again followed by tea-time refreshments. Both events were very well attended and were popular. Another event is planned for next year, 16th March, the topic, Commonwealth War Graves, Gardening World Wide, a date for the diary. A date for the autumn event has yet to be confirmed.

The Gardening Group has received a grant from KCC for the purchase and storage of tools for which the bench in the Church Porch is being modified. In addition, another water butt will be installed. The grant will also cover the extra cost of heavy pruning and maintenance of the trees and shrubs in the garden.

There are six regular volunteers. We would welcome anyone who has the time to join us on a Saturday morning 10am -12pm after which we have a coffee and a bun. Donations of plants are also welcome. Please leave them in the church porch for the group to plant.

Finally, St. Saviour's Garden Community Garden Group would like to thank all those who have supported our project. The Garden is revitalised!

Jennifer Stevens, Chairperson, January 2024

Welcome Café

The Welcome Café was 1 year old on 7 January 2024. It established and equipped itself/St Saviours kitchen and the Loyns Room with much new and bright catering equipment, cutlery and linen. The Programme for Year 2 will focus on expanding our volunteer force into the 50-60 year age brackets; liaising and working with Walmer Town Councillors to expand mutual outreach in the immediate community in a modern and informed way and hopefully by mid year finding and appointing a fully paid Café Manager.

Susan Fairley...2 Feb 2024

Plant Committee

Parish Hall

The hall is in good order and there is no major work earmarked for the building during 2024.

A full Fire Risk Assessment was completed at the hall in the autumn with only one action being highlighted by the assessor:- 'Make at least one escape path from the rear of the building hard standing' This is to provide a safe exit route for wheelchair users and users with mobility issues. To comply, we shall be installing a rolling pathway in the spring.

Other recommendations which we will be implementing:- the upgrade of our fire-fighting equipment to lighter-weight, more user-friendly fire extinguishers and the replacement of the window curtains with blinds.

Rental income for the year shows a significant increase with the hall almost at capacity for regular hire sessions. The upstairs gallery has also been let for long term for use as an art studio providing a regular income of £300.00 pcm. The income from Adamsons (For the lease of the land to the rear of the hall) of £3,750pa continues to remain in place.

Elizabeth House

The planned major update and redecoration of Elizabeth House was completed in 2023. The house has now opened its doors and welcomed new community groups and private hirers such as U3A, Cookery School, Bereavement Support Group, Therapy and Counselling services. Local and county government services are also making regular use of the space.

There is a long term let of one of the upstairs rooms which provides a steady monthly income.

A full Fire Risk Assessment was completed at the house in the autumn with the assessor tasking us with upgrading our existing firefighting equipment, detection and signage to more modern standards. A specialist firm has been instructed to supply and install the new equipment this coming spring.

Future plans to upgrade the downstairs toilet and overcome other disabled access issues are on the agenda for when funds allow.

Rental income for the year shows a steady increase as new groups and hirers made use of the upgraded facilities. This will further increase from January 2024 with the letting of the Elizabeth House garage space.

Summary

As you will see from the accounts, the finances are currently in good order. It is anticipated that the rental opportunities at Elizabeth House will continue to grow now that all upgrades are complete; generating more income for the parish.

The committee's aim is to continue to offer the Walmer Parish Hall and Elizabeth House for community use at a fair charge, with careful control of costs whilst maintaining if not improving the facilities offered.

Our thanks go to Mike Terry for his excellent expertise in the role as Treasurer and to Elaine Wickenden for her diligent bookkeeping and the management of the lettings and operational costs for both Elizabeth House and Walmer Parish Hall.

Steven Wickenden – Chairman of the Property Committee

Pastoral Team

We continue to take communion to peoples' homes and the various care homes within Walmer and Deal.

We shall be hosting the annual service for those who have been bereaved during the past year on Saturday 18th. May at 10:30am in St. May's church, Walmer.

We have made contact with those in the Cornillo parish, who are involved with pastoral care, and they attend our meetings so that we can share the load and help one another.

Paul Henderson

Deanery Synod

There have been a list of new appointments within the deanery. The Revd Sebastian Hamilton at St. Clement, Sandwich and St. Peter and Paul in Worth. Derek Kirkaldie, Reader, Licensed Lay Minister, Sandwich and Worth. Revd Chris Penfold, Associate Minister, Deal, St George's, Rev'd Lynn Overington-Hickford SSM, Upper Deal and Great Mongeham.

In September Canterbury COP provided presentations on "Mission and Climate Change and on Eco Church and the Parish Buying Scheme.

A diocesan network is being set up for the Deanery Eco Champions. Sandwich Deanery needs to identify a suitable volunteer as a point of contact Ian Stephe.

We also had a talk on The Dover Pathway, a one year training and discernment programme for established leaders (LM's/ Readers, ALMs. This prompted a lively interest.

We are looking for a new Deanery Secretary, and if you feel you can help in this role please contact either Chris Spencer (Area Dean) or Ian Stephen Lay Chair). You do not have to be a PCC member.

There was the Deanery Roadshow in October, attended by Bishop Rose, which stressed three bold outcomes for 2030.

Paul Henderson

Friends of Walmer Parish Churches – 2022/2023 Report to the APCM

End of **March 2022** the bank account held: **£4,831.12**

The Quiz in March 2022 raised £484.

In May 2022 there was a church choir event which raised £1250 with a third of this went to the Choir. £416 was donated to a Ukrainian charity; The Friends retained £418.

In November 2022 Simon Booker gave a talk which raised: £840.

2023

The Quiz in February 2023 raised: £577

At the end of **March 2023** the bank account held **£6335**

The Friends agreed to donate £3000 towards the work to be carried out on St Saviour's church roof.

In May 2023 The Old Bones concert raised £425.50

There was a choir concert organised for 21st July 2023 raising £1,045.50.

The next event was a talk at St Saviour's given by Deborah Moggach on 22nd September 2023. After expenses the profit retained was £850.

At 23rd November 2023 the Friends' bank account held £8475.13

2024

A quiz is booked for Saturday 2nd March 2024

On Friday 19th April we plan a showing of the unreleased movie "Tulip Fever" based on the book of that name by Deborah Moggach. This will be pre-ambled by a short account by Deborah of the scandal and circumstances that led up to the movie being pulled.

Hopefully another choir concert will be organised during the year too.

Liz Mott – On behalf of The Friends of Walmer Parish Churches.

APCM Report – Fundraising (Fayres and Markets)

Four fundraising events were held during the period March to December 2023.

18th March at St. Saviours - £144.30

28th August at St. Saviours (mini-Fayre) - £2204.65

30th September at Town Hall Under-croft - £265.00

16th December at St Saviour's (Christmas Micro Market) - £450.00

Total raised: £3,063.95

The future of the Summer Fayre at St. Saviour's will continue in 2024 and we shall have two Undercroft sales during the year, one on 23rd March and the next on 5th October.

It has been agreed that Elizabeth House garage should be cleared so that it can be let out. No more donations of items will be accepted for storage at Elizabeth House. These will be now collected from the homes of those who wish to donate or can be left at Glenthorne, 65 Liverpool Road, Walmer, CT14 7NN.

Contact: Chris Flint on 01304 368324 or by email: bettychrisrf@hotmail.com

Grateful thanks to Tina (Roberts) for her huge contribution towards the success of these fund-raising events. She has been the organiser of the Christmas Markets.

Unfortunately there was no Christmas Market last year. Tina had felt she could no longer organise the event, as you really need to think about it at the beginning of September, but no-one else came forward.

The Christmas Markets were a great community event. and it is sad not to have them. Luckily Lee, Jane and Susan Fairley decided to organise a Christmas Coffee morning at short notice. It turned out to be a success with many people coming along to help. We had bacon rolls and mince pies thanks to Lee, we sold jigsaws and games, Linda Pearce and Tina sold their crafts and, in the end, we made approx. £450.

Chris Flint

Electoral Roll

The Church Electoral Roll currently has 167 members enrolled.

Jane Sharp – Electoral Roll Officer

Annual Report to APCM - Music and Choir

3/2/2024

Although small in number (13 in St Mary's choir, and 3 at St Saviours) we are still able to sing music in four parts, and help to lead the congregation at the 9.30 service at St Marys (11.00 at St Saviours) and at Evensong on the 3rd (and sometimes 5th) Sunday of the month. We also support the occasional services at Old St Mary's church. The music we sing includes hymns, psalms and a variety of anthems, both traditional and in other styles.

Additionally, the choir sings at the carol services, both at Christmas and Advent, the Good Friday mid-day devotional, and for weddings and funerals when required. We also performed an informal concert in July 2023 featuring a variety of music both sacred and secular, including performances from our clergy! I am sure that this will be a regular event!

I would like to thank Chris Berriman for his work at St Saviours, and for his expertise when the choirs have done things together.

I feel that the choir is in good heart, but we are always on lookout for new members!

Chris Lockyer - Organist and choirmaster

Annual report to the APCM February 2024 – The Downs Church of England Primary School

St Mary's Church continues to play a significant role in the life of our school.

The children at The Downs CEP School enjoy meeting with Rev Seth or Hendy each week to explore big theological questions and learn about the Bible.

On the run up to Christmas, school and Church collaborated on a new event. Over two evenings children were walked from school to St Mary's where they were met by their families for a session of craft, singing and worship.

Volunteers from St Marys not only helped to set up but also organised all of the refreshments that the school provided.

With Jennie Cooper and her team leading the festivities everyone was kept very busy!

As a school we were so thankful for the opportunity to extend our Church relationship in this way.

Ms Natalie Luxford – Head teacher

WALMER PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
1 JANUARY 2023 : 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds 2022 £
Income & Endowments						
Donations & Legacies	2(a)	85485.25	36726.47	0	122211.72	101010
Other Trading Activities	2(b)	41050.68	3750.03	0	44800.71	37581
Investments	2(c)	686.67	108.25	0	794.92	268
Charitable Activities	2(d)	10907.00	875.8	0	11782.8	14445
Other Incoming Resources	2(e)	49.00	0	0	49	2214
Total Income		138178.60	41460.55	0	179639.15	155518
Expenditure						
Charitable Activities	3(a)	144194.76	33413.11		177607.87	132892
Raising Funds	3(b)	66.00	304.62	0	370.62	684
Loss on Sale of Fixed Asset						0
Total Expenditure		144260.76	33717.73	0	177978.49	133576
Net Income/(expenditure) (Before Other Investment Gains)						
		-6082.16	7742.82	0	1660.66	21942.00
Net Gains(-Losses) on Investments	9(b)			462.65	462.65	-656
Total Net Income/(Expenditure)		-6082.16	7742.82	462.65	2123.31	21286
Transfers Between Funds						
	12					
Net Movement in Funds		-6082.16	7742.82	462.65	2123.31	21286
Total Funds Brought Forward						
		196312.29	65154.03	4917.41	266383.73	245097
Total Funds Carried Forward		190230.13	72896.85	5380.06	268507.04	266383

The notes of pages 14 to 15 form part of these financial statements

WALMER PAROCHIAL CURCH COUNCIL
BALANCE SHEET
AS AT : 31 DECEMBER 2023

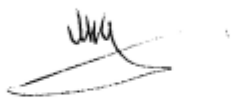
	Note	Unrestricted £	Restricted £	Endowment £	Total £	2022 Total £
Fixed Assets						
Tangible Fixed Assets	9(a)	160000.00			160000.00	160000.00
Investment Assets	9(b)			5380.06	5380.06	4917.00
		160000.00	0	5380.06	165380.06	164917.00
Current Assets						
Debtors	10	8949.62	3.00		8952.62	9634.00
Short Term Deposits:		0.00	0.47		0.47	4703.00
Cash at Bank & In Hand		56057.42	72361.82		128419.24	116774.00
		65007.04	72365.29	0	137372.33	131111.00
Liabilities: Amounts Falling Due In One Year						
Creditors	11	34245.35			34245.35	29645.00
Net Current Assets		30761.69	72365.29	0	103126.98	101466.00
Total Net Assets		190761.69	72365.29	5380.06	268507.04	266383.00
Parish Funds						
Unrestricted	12	161961.69			161961.69	165946.00
Unrestricted - Designated		28800.00			28800.00	28800.00
Restricted	12		72365.29		72365.29	66720.00
Endowment				5380.06	5380.06	4917.00
		190761.69	72365.29	5380.06	268507.04	266383.00

Approved by the Parochial Church Council on Monday 22nd April 2024

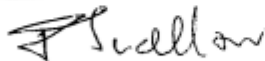
The Rev'd Canon Seth Cooper (Chairman)



V H Kelly (Treasurer)



J Swallow (Church Warden)



Jane Lopacka (Church Warden)



The Walmer Parochial Church Council is a charity in England/Wales. The address of the Registered Office is given in the charity information of Page 1 of the Financial Statements. The nature of the charity's operations and principal activities are to co-operate with the incumbent, The Rev'd Seth Cooper, in promoting the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the three churches, parish hall and parish office.

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023

Note	Income And Endowments	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Total 2022 £
2a	Donations & Legacies					
	Planned Giving:					
	Envelopes & Standing Orders	52073.60			52073.60	45807.00
	Tax Recoverable	14679.30	0.00		14679.30	14121.30
	Collections (Open Plate)	9321.72			9321.72	6939.24
	Legacies	1500.00	0.00		1500.00	4000.00
	PoW@Kidz & Youth Group	0.00			0.00	0.00
	Downs Bibles		180.40		180.40	270.00
	Non Recurring Grants etc.	1000.00	36000.00		37000.00	13012.83
	Donations, Appeals, Flowers St. Marys, etc.	6910.63	546.07		7456.70	16859.56
	Special Tower Appeal		0.00		0.00	0.00
		85485.25	36726.47	0.00	122211.72	101009.93
2b	Other Trading Activities					
	Magazine Adverts	0.00			0.00	0.00
	Hall Miscellaneous Income	0.00			0.00	0.00
	Hall & Elizabeth House Lettings	22925.00			22925.00	15630.00
	Fund Raising	4375.68	1307.53		5683.21	5733.51
	Rents	13750.00			13750.00	13625.00
	Friends Activities		2442.50		2442.50	2592.98
		41050.68	3750.03	0.00	44800.71	37581.49
2c	Investments					
	Dividends/Interest	686.67	108.25		794.92	268.14
		686.67	108.25	0.00	794.92	268.14
2d	Charitable Activities					
	Use of Church Buildings	0.00			0.00	50.00
	Organ Fund	50.00			50.00	350.00
	Fees	10031.00			10031.00	13941.00
	Courses	0.00			0.00	31.00
	St Marys / St Saviours Coffee	675.00			675.00	72.97
	Friendship Lunches	151.00	875.80		1026.80	0.00
	Magazine Sales	0.00			0.00	0.00
		10907.00	875.80	0.00	11782.80	14444.97
2e	Other Incoming Resources					
	Fees From Canterbury	0.00			0.00	0.00
	Refunds	0.00			0.00	0.00
	Insurance Claims	0.00			0.00	2214.00
	Adjustments	49.00			49.00	0.00
	Area Dean	0.00			0.00	0.00
		49.00	0.00	0.00	49.00	2214.00
	Total Income	138178.60	41460.55	0.00	179639.15	155518.53

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023

Note	EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Total 2022 £
		NOTE					
3a.	Church Activities						
	Donations to Charities			0.00		0.00	2285.00
	Clergy Allowances		1191.32			1191.32	1491.82
	Upkeep of Services		1411.86			1411.86	794.84
	Organist's Etc. - Fees		4106.75			4106.75	3834.21
	Assistant Clergy & Staff		0.00			0.00	0.00
	Heat, Light, Water		18045.63			18045.63	11973.93
	Repairs - Furn.Fits.Property		11532.73	839.99		12372.72	9417.42
	Insurance	(18)	12039.85			12039.85	10852.55
	Parish Share		60027.42			60027.42	44373.06
	Downs Bibles (Restricted)			0.00		0.00	0.00
	Organ Tuning & Repairs		756.00			756.00	1104.00
	Major Repairs & Redecoration		0.00	31236.00		31236.00	10000.00
	Fees to Canterbury		7008.00			7008.00	9141.00
	Upkeep of Church Yards		1454.39	0.00		1454.39	913.35
	St Marys Flowers		0.00	0.00		0.00	320.00
	Plant Committee Expenses		9169.00			9169.00	8272.00
	Office Administration		12331.50			12331.50	10097.28
	Courses Expenses		96.25			96.25	102.24
	Training & Mission		0.00	0.00		0.00	0.00
	Web Site		15.00			15.00	0.00
	Bank Charges		748.88			748.88	652.04
	Support Costs	(4)	1323.58			1323.58	1054.06
	Refunds - Fees		0.00			0.00	0.00
	Gifts		395.00	1337.12		1732.12	3058.80
	Sandwich Deanery		0.00			0.00	0.00
	Loss on Revaluation of Assets		0.00		0.00	0.00	656.10
	Professional Fees		2492.60	0.00		2492.60	3154.65
	Other		49.00			49.00	0.00
			144194.76	33413.11	0.00	177607.87	133548.35
3b.	Raising Funds						
	Other Fundraising Events		66.00	304.62		370.62	608.06
	Friends Expenses		0.00	0.00		0.00	75.84
			66.00	304.62	0.00	370.62	683.90
	Loss on Disposal of Fixed Asset						0.00
	Total Expenditure		144260.76	33717.73	0.00	177978.49	134232.25

4	Analysis of Support Costs	2023	2022
	CCCI	1209.58	1054.00
	Other	114.00	
	Office Administration	12331.50	10097.00
	Independent Examiners Remuneration		
		13655.08	11151.00

5	Trustees Remuneration And Expenses
	The trustees neither received or waived any remuneration during the year. (2022 Nil)
	The trustees did not receive any expenses reimbursed during the year. (2022 Nil)
	Expenses reimbursed to the vicar and curate during the year amounted to £1192 (2022 £1493)

6	Related Party Transactions
	There were no related party transactions for the year ended 31st December 2023 (2022 Nil)

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023**

7 Staff Costs

The average number of employees during the year was as follows:

2023	2022
1.5	1.5

Total staff costs were as follows:

Wages & Salaries	12,421	11,521
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No employees received emoluments in excess of £60,000

8 Donated Goods and Services

The three churches within Walmer Parish rely on a team of volunteers to ensure its mission is carried out as effectively and efficiently as possible, and this equally applies to the other two buildings viz: the parish Hall and Elizabeth House. The vicar and curate are fully engaged leaders, and the parish office administrator and two organists are employed by the parish, otherwise a large group of volunteers take on a miscellany of tasks. Some roles are significant such as church wardens and treasurer, choir, property committee, Friends of Walmer Churches, and the parish magazine. Others are engaged in other less consuming roles but no less important overall. Their volunteering contributes significantly towards the pursuit of on-going church activities. This volunteering does not appear in the parish accounts.

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023

9	FIXED ASSETS	Freehold Land and Buildings	Equipment	Total
		£	£	£
9a.	Tangible Fixed Assets			
	Actual/Deemed Cost			
	At 1st January 2023	160,000	0	160,000
	Additions	0	0	0
	Depreciation	0	0	0
	Disposals	0	0	0
	At 31st December 2023	<u>160,000</u>	<u>0</u>	<u>160,000</u>
	At 31st December 2022	160,000	0	160,000
9b	Investments (Endowment)		Listed Investments	<u>Total 2023</u>
	Market Value 1st January 2023		4917	4,917
	Net gain (loss) on annual revaluation		463	463
	Market Value 31st December 2023		<u>5,380</u>	<u>5,380</u>

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023

10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Gift Aid - Income Tax Recoverable	5502.00	4217.00
Prepayments & Accrued Income	0.00	0.00
Funeral Fees	0.00	1775.00
Other	1672.00	1262.00
Sundry Debtors - Plant Committee	1779.00	2380.00
Total	8953.00	9634.00

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Plant Committee	1446	1162
CDBF Fees - Parish Share / Parochial Fees	30375	24147
Church Supplies	307	63
Gardening St Saviours	72	40
Viking Office Supplies	40	205
OtherOffice Supplies	0	0
Church Repairs	167	104
HMRC	75	8
Payroll Charges December	69	246
Professional Fees	404	1860
CDBF Fees - Parochial Fees	334	1515
Heat, Light, Water	190	0
Organ Repairs / Maintenance	252	0
Other	514	295
	0	0
	0	0
	0	0
Total	34245	29645

WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023

12 FUNDS						
STATEMENT OF FUNDS-CURRENT YEAR	Balance at 1.1.23	Incoming Resource	Expenditure	Gain/Loss	Transfer	Balance at 31.12.2023
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	156134	113369	-118356		-1968	149179
Plant Committee	11378	24810	-23405			12783
Designated Funds						
Belinda Martin	28800					28800
Restricted Funds						
St Saviours Accounts	294	2				296
Flower Fund	779	42				821
Fabric Fund	998	9				1007
Organ Fund	0				1097	1097
General Reserve Fund	0				871	871
St Saviours Decoration	1712	40				1752
Friends General	5663	2851				8514
Downs Bibles	971					971
Blessed Mary of Walmer	3468	3				3471
Glazed Windows/Doors St Marys	315	12				327
Madagascar	0	100				100
Tower Appeal	26215	9000	-7827			27388
Elizabeth House	2760					2760
Friends of Walmer Churches	52					52
St Saviours Church	12005	27000	-23408			15597
The Childrens Society	186	436	-210			412
Friends of Kent Churches	0					0
St Marys Memorial Chapel	2000					2000
Ukraine Appeal	0	296	-296			0
Deal Food Bank	0	796	-384			412
St Marys/St Saviours Heating	5000		-2500			2500
Warm Space project	1250	137	-233			1154
Talk it Out Charity	195	436	-219			412
Turkey Earthquake Appeal	0	181	-181			0
Kent Air Ambulance	0	119	-119			0
Steve O'Connell	0					0
Richard Harris	0					0
St Marys Clock Restoration	300					300
St Marys P A System Restoration	991		-840			151
Transfer from Unrestricted Funds						0
Endowment Fund	4917			463		5380
	266383	179639	-177978	463	0	268507

Restricted Funds

The restricted funds are residual balances held in the CBF Church of England Deposit Fund arising from prior project in the event that the requirement for the restricted fund may arise again in the future. Other restricted fund balances are held for specific projects in anticipation that these are implemented in the near future.

13a Analysis of Fixed Assets Between Funds

Analysis of Fixed assets between Funds - Current Period

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	160000			160000
Fixed Asset Investments		5380		5380
Current Assets	65007		72365	137372
Creditors Due Within One Year	-34245			-34245
Total	190762	5380	72365	268507

13b Analysis of Fixed Assets Between Funds

Analysis of Fixed assets between Funds - Prior Period

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	160,000			160000
Fixed Asset Investments		4917		4917
Current Assets	65,957		65154	131111
Creditors Due Within One Year	-29645			-29645
Total	196312	4917	65154	266383

**WALMER PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
1 JANUARY 2023 : 31 DECEMBER 2023**

14

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Income & Endowments:				
Voluntary Income	88,542	12,468	0	101,010
Activities Generating Funds	34,339	3242	0	37,581
Income From Investments	232	36	0	268
Church Activities	14,445	0	0	14,445
Other Incoming Resources	2214	0	0	2,214
Total Income	139,772	15,746	0	155,518
Expenditure:				
Church Activities	126,635	6,257	0	132,892
Raising Funds	467	217	0	684
Loss on Sale of Fixed Asset	0	0	0	0
Total Expenditure	127,102	6,474	0	133,576
Net Gains on investments			-656	-656
NET INCOME (-DEFICIT)	12,670	9,272	-656	21,286
RECONCILIATION OF FUNDS				
Total Funds Brought Forward	183,642	55,882	5,574	245,098
TOTAL FUNDS CARRIED FORWARD	196,312	65,154	4,918	266,384

Walmer Parochial Church Council

Notes to the Financial Statements For the year ending 31 December 2023

Summary of significant accounting policies

(a) General information and basis of preparation

The PCC is a charity in England. The address of the registered office is given in the charity information on the front page of these financial statements. The nature of the charity's operations and principal activities are regular public Christian worship, open to all. Providing for personal prayer and contemplation. Pastoral work including visiting the sick and bereaved. Teaching of Christianity through sermons, courses and groups. Taking religious assemblies in schools. Provision of a Youth Club with Christian ethos. Promotion of Christianity through events and literature. Supporting other charities in the UK and overseas.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements do not include a cash flow statement on the grounds it is not a large charity.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the PCC.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The PCC adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is in Note 19.

(b) Funds

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

(c) Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'income from other trading activities'. Upon sale, the value of stock is charged against 'income from other trading activities' and proceeds are recognised as 'income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Interest income is recognised as the PCC's right to receive payment is established.

The charity receives government grants to compensate for the impact of the covid-19 pandemic... Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

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 recognised when it is incurred and accounted for gross.

(e) Support Costs Allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Elizabeth House. Where support costs cannot be directly attributed to particular headings, they have to be allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

(f) Fixed Assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where sufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- | | |
|-------------|---------|
| • Land | Nil |
| • Equipment | 5 years |

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short term deposits

These are the cash held on deposit either with the CCLA or at the bank.

(g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name:

The Parochial Church Council of the Ecclesiastical Parish of Walmer St
Mary W St Saviour

On accounts for the year
ended

31st December 2023

Charity no
(if any)

1128470

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 no concerns and 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.

Signed:

Date:

18/10/2024

Name:

DAVID MAPLEY

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

FCCA

Address:

45 Queen Street

Deal

CT14 6EY