

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

REGISTERED CHARITY NUMBER: 1130721

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

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**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1130721
WORKING NAME	The PCC of St. Michael's with St. Paul, Bath
PREVIOUS NAME	The Parochial Church Council of the Ecclesiastical Parish of St. Michaels with St. Paul, Bath
DATE OF REGISTRATION	24th July 2009
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES AT 31ST DECEMBER 2024	Revd Roger Driver (Incumbent) Simon Winchcombe (Assistant Curate) Andrew Tapsfield (Church Warden) Richard Holden (Church Warden) Sheila Watters (Reader) Stephen Egan (Deanery Synod) Susan Snell Charles Dods Rachel Walker Charles Betts Alistair Haggerty Jonathan Webb-Peploe Jane Pleace Ruth Holden (Appointed 29th April 2024) Dave Snook (Appointed 29th April 2024) Mirna Dean (Resigned 29th April 2024)
LEGAL STATUS	Registered Charity
GOVERNING INSTRUMENT	Parochial Church Council Powers Measure (1956) As Amended and Church Representation Rules As Amended 27th July 2024.
OBJECTS	Promoting in the Ecclesiastical Parish the whole Mission of the Church.
CORRESPONDENCE ADDRESS	St. Michael Without Broad Street Bath BA1 5LP
PRIMARY BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024**

FAMILY. JESUS. HEART.
OPEN. COMMUNITY. FOLLOW.
WELCOME. ENCOURAGE.
PRAYER. WORSHIP. JUSTICE.

St Michael's Church, Broad St. Bath, BA1 5LJ. 01225 447103 office@stmichaelsbath.org.uk



Aims and Purposes

St. Michael's Without Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Rev. Roger Driver, to promote within the ecclesiastical parish, the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC is responsible for the maintenance of the parish church building on Broad Street.

Objectives and activities

The Parochial Church Council (PCC) and congregation are dedicated to opening our church doors wide and fully engaging with the community of Bath and its visitors. The PCC oversees all church activities and the usage of the building to ensure that these align with our desire to exemplify the Way of Jesus. The current church site has hosted a Christian presence for nearly 900 years, serving as a significant gathering point for both visitors and local residents—a true community hub. While various structures have come and gone, the unwavering constant has been the people, who are the essence of the Church.

In our commitment to following Jesus, who is the Way, the PCC places prayer at the heart of our mission. In responding to His call in our lives, we actively participate in the ongoing work of encouraging others to follow Him as well. We strive to share the love of God through warm welcome and hospitality, ensuring that our church building remains open daily. This openness allows us to reach out in practical ways, making a meaningful difference in the lives of individuals and contributing to the well-being of the city. We acknowledge that we are not a perfect community; we do not always succeed and face our share of struggles. Nevertheless, we remain steadfast in our pursuit of faithfully following Jesus, as we know of no better way. Our worship services translate faith into action through prayer, scripture, music, and sacrament. In planning our annual activities, we have taken into account the Charity Commission's guidance on public benefit, particularly the supplementary guidance for charities focused on advancing religion. Specifically, we aim to empower ordinary individuals to live out their faith as integral members of our parish community.

Worship, Prayer & Teaching: These elements are central to our mission of encouraging the Christian community by seeking God through prayer, worship, and Bible study.

Pastoral Care: We provide pastoral care for our congregation and for those living in the parish who are part of the wider church family.

Café: Hospitality is key to our vision of welcoming everyone into our church building. The café plays a fundamental role, offering refreshment and a reason for visitors to linger, providing a space for city centre workers to escape the pressures of work, and serving as a quiet sanctuary for prayer or reflection. Its missional purpose is to keep the building open daily for those seeking refreshment and peace.

Community Outreach: Our missionary and outreach work occurs within and through the building. As we reach outwards, our connections with local residents, community groups, and city centre inhabitants remain a vital focus.

Social Action: We actively support various Christian organisations in the city through our Mission Partnership giving and other fundraising efforts, including the Christmas Shop, which St. Michael's managed entirely for the second consecutive year.

Gathering Place: We host events that allow our building to be utilised for cultural and community activities, all of which are open to the entire community.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

A Year in Summary

Celebrating Our Mission and Community Engagement

In this year's annual report, we are excited to share our ongoing commitment to placing mission and evangelism at the heart of everything we do. This priority serves as a constant reminder that all our endeavours must centre around sharing God's love and proclaiming the good news about Jesus. As we reflect upon the past year, we find ourselves immersed in gratitude for the numerous activities and connections that have flourished within our church community. Central to this vitality is our café, which enables our building to remain open as a gathering place throughout the week. The café provides a welcoming space for fellowship and engagement, fostering a sense of belonging among our congregation and reaching out to the local community as we connect with residents, tourists, and civic groups.

Worship, Prayer and Teaching

Throughout the year, we maintained our Sunday worship pattern, which included the 9:30 am Holy Communion Service and the Café Church at 10:45 am. The fellowship over coffee and pastries between services has significantly contributed to strengthening our church community. We engaged in various Sermon Series, which allowed us to explore scripture collectively. A Prayer Ministry was offered during services, encouraging all members to participate. The Worship Team has expanded in size, even as we bid farewell to a few members.

At the end of the year, we appointed a new worship leader, which has enhanced our services. With encouragement through prayer, we welcomed more church members to deliver sermons and lead services. Our Easter and Christmas Services were very well attended, and we received many visitors to the church.

Financial Overview and Community Impact

The financial year of 2024 has yielded a commendable surplus of nearly £14,000, which the café helped us to achieve by contributing a £40,000 margin toward church funds. This achievement is more than a mere statistic; it embodies the collective effort of our dedicated café staff, led by Andrew Tapsfield, who was Acting Manager for the whole year, and, moving into the new year, our new café manager, Beth Philips. Each transaction within the café signifies not only financial gain but also the strengthening of our community ties as we witness friendship, connection, and engagement within the Church space.

The successful relaunch of our Life Groups, alongside the welcoming of newcomers through the Alpha Course, has been significantly influenced by the relationships nurtured within both the church and the café. The joy experienced during our Friday Fellowship outings stands as a testament to the enduring friendships forged in this vibrant atmosphere. Furthermore, the Baby Café, led by Mark Cripps and held twice a week, attracts a regular gathering of parents and caregivers with their young children. Consequently, the café has emerged as a vital hub where faith and fellowship intertwine, enriching our church's mission and enhancing our ministry.

While we celebrate these successes, it is essential to acknowledge the challenges we face in sustaining our church's financial viability. Planned regular giving has shown a modest decrease and it remains critical that we strive for significant growth. The contributions from the café are integral to our financial strategy, providing the necessary resources to ensure our operations run smoothly. Every cup of coffee enjoyed and every meal shared directly supports our mission and broader community outreach efforts.

Looking Ahead: Budget and Mission-Giving

As we look ahead to the 2025 budget, we are trusting in God and our church family to improve our planned giving, reflecting our commitment to growth amidst economic challenges. However, our reliance on the café's financial contributions underscores the need for vigilance in fostering these income streams. While we encourage consistent giving from our congregation, we must also nurture the café's success, ensuring it continues to be a cornerstone of our church's financial sustainability.

Additionally, our commitment to mission-giving remains steadfast. This year, we anticipate contributing £10,000 to support our partners in the community, a goal made possible through the café's performance. This interconnection between our financial health and our outreach efforts highlights the importance of every member's participation, demonstrating that our collective actions lead to meaningful impact.

THE PAROCHIAL CHURCH COUNCIL OF ST MICHAELS WITHOUT

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Christmas Card Pop-Up Shop

We once again hosted and led the annual sale of Christmas Cards in collaboration with 'Cards for Good Causes'. Through acquired experience and with the project management of Lisa Ware, it was another successful year. This period is always bustling within the church due to this activity, yet it is heartening to see the support extended to the many different charities represented by the individual cards.

Growth in Church and Crypt Usage

It is wonderful to witness our church and crypt being utilised more than ever! Over the past year, these spaces have transformed into vibrant hubs for worship, learning, music, and community connection. The increasing demand reflects both the value we offer to the city and the warmth of welcome extended to everyone who walks through our doors.

The crypt has experienced a notable rise in usage, with various groups maximising this versatile space. It has hosted Bath Academy exams, Alcoholics Anonymous meetings, and Narcotics Anonymous groups. Additionally, community-driven initiatives, including Movement, Tramshed Residents, and Non-Violent Communication Training, have found a home here, addressing pressing environmental issues. This growing demand highlights the crypt's role as a valuable resource for education, recovery, and community engagement.

Faith-Centred Gatherings and the Arts

We have joyfully hosted a range of faith-centred events that strengthen our local and global connections. Highlights include an Apologetics Event, the inspiring 5000 Worship Event, and a Diocesan Worship Event featuring the Archbishop of Canterbury, Justin Welby. The Church of Sweden held a service here and was so warmly welcomed that they plan to return this year. Furthermore, the Bath Interfaith Group has facilitated enriching discussions between Bishop Michael and the local Imam, fostering important dialogue and understanding.

The church remains a favoured venue for many returning hirers, underscoring its central role in Bath's musical and artistic life. Regular users include Grenville Jones and his choirs, along with Bath Recitals Trust, Bath City Singers, and Bath Photographic Society. The space has also resonated with music from groups such as the City of Bath Brass Band and Horizons Choir. We are additionally grateful to Lisa Ware, our Administrator, who coordinates and serves as the first point of contact for all those who utilise the Church and crypt spaces.

Community Engagement through the Café

The Café Concert series remains a highlight, consistently attracting a strong and appreciative audience. Beyond concerts, the café is evolving into a key meeting point for various groups, providing a welcoming space for Scrabble, Rummikub, and conversation groups. Furthermore, significant support work is occurring, with Eating Disorders Anonymous finding a home within our community.

A Commitment to Connection

It is truly encouraging to see our spaces being utilised in so many meaningful ways—supporting the arts, nurturing faith, fostering dialogue, and creating a sense of belonging. As demand continues to grow, we remain committed to ensuring that our church and crypt remain places of welcome, inspiration, and connection for all. Together, we aspire to continue building a community that reflects our mission and values.

Building and Fabric

In April of last year, we received our five-yearly Quinquennial Report detailing the condition and fabric of the building as assessed by our architects. The report encompassed 81 pages of comprehensive information, including recommendations for repair and maintenance work, with high-priority items clearly highlighted. Overall, the report was encouraging, revealing no major or critical issues. However, given the age, size, and complexity of our building, there is always maintenance to undertake, and we have made significant progress over the past 12 months in addressing key tasks.

THE PAROCHIAL CHURCH COUNCIL OF ST MICHAELS WITHOUT

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Main Items of Work Completed

- **Cathodic Protection System Testing:** The cathodic protection system, installed a decade ago as part of the Spire Project, was tested for the first time. The results indicated that the system is functioning effectively, requiring only a minor adjustment.
- **Roof Repairs:** Repairs to leadwork and tiles on the roof have been completed, including work on the vestry and side chapel roof.
- **Electrical Systems Assessment:** A comprehensive five-year test of our electrical systems was conducted, revealing that they are generally satisfactory, though some remedial work is forthcoming.
- **Portable Appliance Testing:** We extend our gratitude to Ken Slade for undertaking the PAT testing of our portable electrical items.
- **Spire and Pinnacle Inspection:** A specialist rope access team conducted an inspection of the spire and roof pinnacles, identifying no major issues but recommending general maintenance and repair work to be undertaken shortly.

In addition to the Quinquennial work, our dedicated team, which includes Dave Snook, Colin Daws, and Ken Slade, has played a pivotal role in our ongoing maintenance efforts. Furthermore, our 'Holy Dusters,' led by Angie Snook and comprising Gillian Tempo, Kate Darke, and others, have consistently contributed to the cleaning of the church space. We extend our heartfelt gratitude to all of them for their unwavering commitment and support.

Flooding Issue Resolution - We have also addressed a flooding issue at the North (Saracens Head) end of the church that occurred during heavy rain. After extensive investigations, including the removal of substantial pigeon guano, clearing blocked gutter downpipes, conducting camera inspections of the drainage system, and jetting a concealed drain, we believe we have resolved the problem. We will confirm this following the next period of heavy rain.

Overall, the maintenance and repair work completed and in progress has incurred costs of just under £20,000 over two financial years.

Issue Reporting - Yu Energy

As part of regular reviews to ensure best value, we took advice from the Parish Buying Scheme and transferred our electricity supply from EDF to YU Energy in November 2023. Coincident with the change of supplier was the replacement of three obsolete analogue supply meters to a new single combined 'smart' meter.

Unfortunately, updating the national supply database to reflect this was not completed well. Despite repeated communication with YU Energy Customer Support and, subsequently, the complaints department, it took more than six months for them to acknowledge a single metered supply. As a result, estimated billing on historical usage data accumulated a credit of £4000 in Yu Energy's favour.

Further Delay and misadministration of our account with the application of unwarranted charges prompted us to raise a dispute with the Energy Ombudsman. Regrettably this process is not quick, and the supplier continued to apply unwarranted charges.

The Energy Ombudsman found in our favour, even so, the reparations the Ombudsman mandated on YU Energy have not fully compensated us.

The trustees decided that to remain with YU Energy in such circumstances was unsustainable and chose to cut our losses transitioning our electricity contract to Octopus Energy mid-January 2025. Regrettably we believe that our association with YU Energy even after the credit enforced by the Energy Ombudsman has cost charitable funds £1,300.

THE PAROCHIAL CHURCH COUNCIL OF ST MICHAELS WITHOUT

TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Church Reserves Policy

The PCC decided long ago that maintaining a reserve is essential as a financial buffer for times when the church and its activities cannot operate normally for an extended period. Originally set at £30,000, this reserve was reduced to £20,000 in 2018/19 due to financial pressures. Thanks to interest credits, the reserve has grown and currently stands at £22,976. While the church made a substantial surplus in 2024, and we would normally have used part of that to grow our Designated Reserves, given the large expenses resulting from our Quinquennial review, most of which will fall into 2025, we are reluctant to do so. Nonetheless, we continue to trust that a combination of God's provision and careful management will enable us to operate the church sustainably.

Staff Team

The staff team is led by the Rector, who took a sabbatical for part of the year and is supported by a dedicated core group known as the Ministry Team. This team comprises our Curate, Rev Simon Winchcombe; Rev Pat Betts; Shelia Watters; Tobias Dinter, our Worship Pastor; and the Administrator, Lisa Ware. They meet regularly to coordinate various activities and initiatives. Particular thanks go to Simon, who helped lead the church through the time of the Rectors Sabbatical.

We also wish to express our heartfelt gratitude for the invaluable assistance provided by our volunteers, whose commitment and dedication have been instrumental in the successful execution of our programmes and the maintenance of our facilities. We extend special thanks to Ken Slade and Dave Snook for their outstanding contributions in overseeing health and safety measures within our buildings, as well as managing minor repairs. Furthermore, we are appreciative of the ongoing support from the members of the PCC (Parochial Church Council) and the Ministry Team.

Safeguarding

We aim to make St Michael's a place where anyone who comes feels welcomed and part of a safe community. Therefore, safeguarding is a responsibility of everyone in the church and we felt it important to promote this ethos more specifically during the year. There were no actual safeguarding incidents reported, but several areas of concern, brought to the attention of the Parish Safeguarding Officer, were logged in case further action is needed in the future. Work was begun on an audit of our safeguarding processes and scheduled reviews of procedures are now in place as part of the Safeguarding Action Plan. The Parish Dashboard system is utilised to ensure safe recruitment practices and to monitor safeguarding training undertaken by staff and volunteers. Internal safeguarding related records are held securely and confidentially in password protected areas of the church's data systems. We acknowledge help and advice received from the Diocesan Safeguarding team.

Our Mission Partners

St. Michael's gave £5,000 financial support to our Mission Partners through 2024, all of which is from our undesignated funds. Under our current budget for 2025 we intend to give £10,000 per annum from church funds.

Our Mission Partners are chosen by St. Michael's PCC as organisations that are in line with our Vision and Priorities. We try to achieve a balance so that we are supporting missional work in Bath, the UK and internationally, as well as considering different groups of people and the variety of needs and opportunities that exist. The Mission partners did not change from 2023 to 2024 but will do so in 2025:

- **Ripple Effect** - the new name for "Send a Cow". Bringing smallholder farmers together to learn new skills and share knowledge so they can improve their livelihoods and thrive.
- **Tearfund** - Working with local churches and organisations in more than 50 countries to tackle the complex challenges of poverty.
- **Genesis Trust** - Meeting the needs of hungry, homeless and vulnerable people in Bath and the surrounding area with a series of interlinked projects. As a Christian charity, Genesis works with local churches and volunteers in the wider community in Bath and the surrounding area.
- **Just Love** - Aiming to equip UK students and support alumni to pursue justice with their whole lives.
- **World Sport Ministries** - Enabling people and churches to use sports outreach impacting all peoples from all nations.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Structure, Governance & Management

The PCC convened 6 times during 2024.

The APCM was held on Monday 29th April 2024. Three new PCC members were elected for a three-year period and one was re-elected.

The Standing Committee executed the business of the PCC between meetings of the Council.

In 2024 the members were Roger Driver (Rector), Simon Winchcombe (Curate), Andrew Tapsfield and Richard Holden (Church Wardens), Rachel Walker (PCC Secretary), Sue Snell (Safeguarding Officer) and Charles Dods (Treasurer). The Standing Committee met informally in church after services and on Zoom, via email and reported to the PCC at the following PCC meeting.

Administrative Information

St. Michael's Church is situated on Broad Street, Bath. The correspondence address is St Michael's Without Church, Broad Street, Bath, BA1 5LJ. It is part of the Diocese of Bath and Wells within the Church of England. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is a charity which holds registration with the Charity Commission – Charity Number 1130721.

Parochial Church Council

The Council consists of ex-officio members (The Rector as Chair, the Church Wardens, the Readers and Deanery Synod Representatives) and up to 12 elected members. PCC members serving in 2024 until the date this report was approved are;

INCUMBENT:	Rev Roger Driver
ASSISTANT CURATE:	Rev Simon Winchcombe
CHURCH WARDENS:	Andrew Tapsfield Richard Holden
READER:	Shelia Watters
DEANERY SYNOD:	Steve Egan (Vacancy)
ELECTED 2022:	Rachel Walker Charles Betts Alistair Haggerty
ELECTED 2023:	Sue Snell Charles Dods
ELECTED 2024:	Jon Webb-Peploe Dave Snook Ruth Holden Jane Pleace

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**TRUSTEES' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Statement of Trustees' Responsibilities

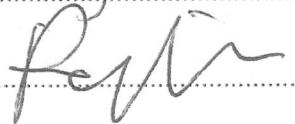
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 11th May 2025

Signed on their behalf by Trustee 

Printed Name: ROGER DRIVER

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	112,954	-	50	113,004	126,419
Investment Income	3b	-	2,765	-	2,765	1,562
Charitable Activities	3c	168,126	774	622	169,522	144,376
Income from Other Trading Activities	3d	49,457	-	-	49,457	42,420
Other Incoming Resources	3e	39	-	-	39	-
TOTAL INCOMING RESOURCES		330,576	3,539	672	334,787	314,777
RESOURCES EXPENDED						
Costs of Generating Funds						
Cost of Charitable Activities	4a	272,158	984	2,289	275,431	276,362
Expenditure on Raising Funds	4b	45,052	-	114	45,166	46,770
Governance Costs	4c	1,380	-	-	1,380	-
TOTAL RESOURCES EXPENDED		318,590	984	2,403	321,977	323,132
NET INCOMING (OUTGOING) RESOURCES		11,986	2,555	(1,731)	12,810	(8,355)
Funds Brought Forward		43,571	23,708	15,902	83,181	91,536
Transfer Between Funds	6 & 7	576	(733)	157	-	-
TOTAL FUNDS CARRIED FORWARD		56,133	25,530	14,328	95,991	83,181

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 24 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**BALANCE SHEET
AS AT 31ST DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Assets					
Tangible Assets	2	469	-	469	1,202
Total Fixed Assets		469	-	469	1,202
Current Assets					
Stock	9	2,240	-	2,240	3,024
Debtors & Prepayments	11	13,103	-	13,103	31,512
Cash at Bank and in Hand	10	167,136	14,328	181,464	131,192
Total Current Assets		182,479	14,328	196,807	165,728
Creditors: Amounts falling due within one year	12	101,285	-	101,285	83,749
NET CURRENT ASSETS		81,194	14,328	95,522	81,979
TOTAL ASSETS less current liabilities		81,663	14,328	95,991	83,181
Creditors: Long Term Liabilities	13	-	-	-	-
NET ASSETS		81,663	14,328	95,991	83,181
Funds of the Charity					
General Funds		56,133	-	56,133	43,571
Designated Funds	6	25,530	-	25,530	23,708
Restricted Funds	7	-	14,328	14,328	15,902
Total Funds		81,663	14,328	95,991	83,181

Approved by the Trustees on 11th May 2025

Signed on their behalf by Trustee 

Printed Name:

ROGER DRIVER

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Changes in Accounting Policies and Methods of Accounting

There has been no change to the accounting policies (variation rules and methods of accounting) since last year.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES (continued)

Incoming Resources (Continued)

Investment Income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Unrestricted Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated Funds

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be undesignated at any time at the discretion of the Trustees.

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

THE PAROCHIAL CHURCH COUNCIL OF ST MICHAELS WITHOUT

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities (Continued)

Administration Costs

Administration costs have been allocated between other trading activities and charitable activities. The apportionment has been allocated on the basis of usage and is analysed in note 5.

Pensions

The church operates a defined contribution pension scheme. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

Parish Share

The diocesan parish share is accounted for when due.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Café Equipment	33% - Reducing Balance Basis
Office Equipment	25% - Straight Line Basis
Audio Visual Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

		Audio Visual Equipment £	Café Equipment £	Office Equipment £	TOTAL 2024 £
Cost	01-Jan-24	16,808	7,172	225	24,205
Additions		-	-	-	-
Net Book Value at	31-Dec-24	16,808	7,172	225	24,205
Depreciation	01-Jan-24	16,306	6,472	225	23,003
Charge		502	231	-	733
Depreciation at	31-Dec-24	16,808	6,703	225	23,736
Net Book Value	31-Dec-24	-	469	-	469
Net Book Value	31-Dec-23	502	700	-	1,202

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2024: The church leases a photocopier. The Lease was renewed November 2024. At 31st December 2024 the charity has total commitments under non-cancellable operating leases as set out below:

	TOTAL 2024 £	TOTAL 2023 £
Within one year	1,352	-
Between two to five years	5,746	-
	7,098	-

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations, Grants & Legacies						
Gift Aid Tax Recovered		18,770	-	-	18,770	19,684
Gifts & Donations	7	7,436	-	50	7,486	14,348
Planned Giving		83,348	-	-	83,348	88,887
St Pauls Hall Fund		3,400	-	-	3,400	3,500
		112,954	-	50	113,004	126,419
b) Investment Income						
Interest	6	-	2,765	-	2,765	1,562
		-	2,765	-	2,765	1,562
c) Charitable Activities						
Christmas & Gift Shop		8,652	-	-	8,652	8,879
Church Café		147,046	-	-	147,046	119,898
Church Events & DBF Income	6 & 7	2,484	774	622	3,880	5,613
Rents & Building Hire		9,944	-	-	9,944	9,986
		168,126	774	622	169,522	144,376
d) Income from Other Trading Activities						
Christmas & Gift Shop		5,769	-	-	5,769	5,920
Church Café		36,761	-	-	36,761	29,975
Rents & Building Hire		6,927	-	-	6,927	6,525
		49,457	-	-	49,457	42,420
e) Other Incoming Resources						
Sundry Income		39	-	-	39	-
		39	-	-	39	-

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Cost of Charitable Activities						
Administration Costs	5 & 7	46,834	-	381	47,215	47,685
Advertising & Publicity		345	-	-	345	565
Card Sales		-	-	-	-	800
Christmas Pop Up Shop		347	-	-	347	1,025
Church Café		113,272	-	-	113,272	111,172
Church Rentals & Hire		1,805	-	-	1,805	3,250
Donations & Subscriptions		35	-	-	35	90
Parish & Outreach Work		5,879	-	-	5,879	17,256
Parish Share		75,000	-	-	75,000	67,597
Repairs & Maintenance	6	16,669	529	-	17,198	5,670
Service Costs	6 & 7	11,972	455	1,908	14,335	21,252
		272,158	984	2,289	275,431	276,362

b) Expenditure on Raising Funds

Administration Costs	5 & 7	13,989	-	114	14,103	14,243
Card Sales		-	-	-	-	800
Christmas Pop Up Shop		232	-	-	232	684
Church Café		29,026	-	-	29,026	27,793
Rent & Building Hire		1,805	-	-	1,805	3,250
		45,052	-	114	45,166	46,770

c) Governance Costs

Independent Examiners Fees		1,380	-	-	1,380	-
		1,380	-	-	1,380	-

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. ADMINISTRATION COSTS

	Primary Purpose % %	Primary Purpose % £	Trading £	TOTAL 2024 £	TOTAL 2023 £
Accountancy Costs	77%	1,938	579	2,517	2,447
Admin & Bookkeeping	77%	1,739	519	2,258	23,744
Bank Charges	77%	353	105	458	428
Business Manager	77%	15,384	4,595	19,979	1,822
Cleaner Costs	77%	-	-	-	-
Cleaning Materials	77%	392	117	509	1,024
Computer Costs	77%	798	238	1,036	975
Depreciation Expense	77%	564	169	733	1,662
Equipment Repairs	77%	873	261	1,134	168
Heat & Light	77%	15,870	4,741	20,611	23,308
Insurance Costs	77%	3,898	1,164	5,062	3,833
Printing, Postage & Stationery	77%	1,471	439	1,910	1,340
Staff Costs	77%	2,157	644	2,801	-
Sundry Expenses	77%	784	234	1,018	57
Water Rates	77%	141	42	183	163
		47,215	14,103	61,318	61,928
Percentage of Total Administration Costs		77%	23%		

During the previous financial year the Trustees took the decision to show the Administration Costs as Expenditure on Raising Funds and Costs of Charitable Activities as the costs relate to work undertaken for the Café.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
Bell Pulley Repairs	-	529	529	-	-
Church Reserve	20,211	2,765	-	-	22,976
Fixed Assets NBV	1,202	-	-	(733)	469
Friday Fellowship	1,065	-	331	-	734
Gifts	-	245	124	-	121
Worship Designated	1,230	-	-	-	1,230
	23,708	3,539	984	(733)	25,530

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Church Reserve	20,211	-	-	-	20,211
Fixed Assets NBV	2,864	-	-	(1,662)	1,202
Friday Fellowship	1,065	-	-	-	1,065
Gifts	-	695	695	-	-
Worship Designated	1,230	-	-	-	1,230
	25,370	695	695	(1,662)	23,708

Friday Fellowship - This group meets weekly and serves soup, donations are made to the group to help with costs.

Church Reserve - Funds allocated to cover the Church's expenses should all other funds be depleted.

Worship Designated - Donations towards cost for Training etc for Worship Leader.

Fixed assets NBV - The net book value of fixed assets is shown in a separate designated fund. Transfers between this and general funds represent fixed assets additions and disposals.

Designated Funds are represented by the Charity's cash reserves and fixed asset investments and are to be expended as specified above.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
A/V	3,264	-	1,438	-	1,826
Bath in Need	2,500	-	-	-	2,500
Contribution for Contactless Giving	200	-	-	-	200
Crypt	497	-	-	-	497
Crypt Kitchen	500	-	495	-	5
Gifts to Rector	-	-	-	-	-
Hardship Fund	181	-	338	157	-
Music Development	2,169	-	-	-	2,169
Restricted Donations	3,066	622	132	-	3,556
Worship Enhancement	3,525	50	-	-	3,575
Young Peoples Work	-	-	-	-	-
	15,902	672	2,403	157	14,328

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
A/V	4,630	-	1,366	-	3,264
Bath in Need	2,500	-	-	-	2,500
Contribution for Contactless Giving	200	-	-	-	200
Crypt	497	-	-	-	497
Crypt Kitchen	500	-	-	-	500
Gifts to Rector	-	400	400	-	-
Hardship Fund	166	120	105	-	181
Music Development	3,695	-	1,526	-	2,169
Restricted Donations	2,926	344	204	-	3,066
Worship Enhancement	-	3,525	-	-	3,525
Young Peoples Work	242	-	242	-	-
	15,356	4,389	3,843	-	15,902

Restricted Donations - These are donations received and for a specific fund or charity. This is money which needs to be passed on to the charity.

A/V - Donations received to buy new A/V equipment for Church use.

Young People's Work - Donations received to fund work with Young people. Also collections received to fund trips and Youth events.

Crypt - Donations received for further Crypt improvements.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

7. RESTRICTED FUNDS (Continued)

Crypt Kitchen - Donations received to improve the kitchen in the crypt.

Hardship Fund - Donations received to help people in Hardship.

Bath In Need - Donation received to help during Covid-19, split with St Swithin's Church who were paid their share in 2020.

Contactless Giving - Donation received to cover initial cost of contactless machine and monthly costs.

Music Development - Donations received in order to purchase music and musical equipment.

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

8. PRIMARY PURPOSE TRADING

The Church operates a Café, which attracts locals and tourists. The PCC has deemed a proportion of the income and expenditure is primary purpose trading.

The Church also rents out the crypt and main Church space for events. The PCC has deemed a proportion of the income and expenditure is primary purpose trading.

The primary purpose trading percentages are as follows:

	Primary Purpose % %	Primary Purpose % £	Trading £	TOTAL 2024 £	TOTAL 2023 £
Venue Hire	50%	3,460	3,460	6,920	4,100
Venue Other	60%	2,889	1,926	4,815	7,521
Crypt Income	70%	3,595	1,541	5,135	4,890
Christmas Pop Up Shop	60%	8,653	5,768	14,421	14,799
Church Café	80%	147,615	36,904	184,519	149,873
		166,211	49,599	215,810	181,183

Percentage of Total Trading Income

77% 23%

9. STOCK

	TOTAL 2024 £	TOTAL 2023 £
Café Food & Drink Stock	1,872	2,615
Card & Print Stock	100	100
Venue Food & Drink Stock	268	309
	2,240	3,024

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

10. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Cash at Bank & in Hand	167,136	14,328	181,464	131,192
	167,136	14,328	181,464	131,192

11. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Event Debtors	4,427	-	4,427	9,532
Gift Aid Tax Recoverable	2,800	-	2,800	13,266
Prepayments & Accrued Income	1,103	-	1,103	4,020
Sundry Debtors	4,773	-	4,773	4,694
	13,103	-	13,103	31,512

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Accruals & Deferred Income	19,888	-	19,888	2,509
Independent Examiners Fees	1,380	-	1,380	-
Sundry Creditors	67,524	-	67,524	70,271
Tax & Social security	11,521	-	11,521	8,242
Trade Creditors	972	-	972	2,727
	101,285	-	101,285	83,749

13. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Fixed Assets	469	-	469	1,202
Net Current Assets	81,194	14,328	95,522	81,979
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	81,663	14,328	95,991	83,181

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

15. STAFF COSTS AND NUMBERS

	TOTAL 2024 £	TOTAL 2023 £
Gross Wages, Salaries & Fees	106,512	98,943
Employer's National Insurance Costs	-	-
Pension Contributions	1,122	1,107
	<u>107,634</u>	<u>100,050</u>

Employees who were engaged in each of the following activities:

	TOTAL 2024	TOTAL 2023
Charitable Activities	12	12

The total aggregate employment benefits received by key management personnel were £Nil (2023: £Nil).

The PCC also enlisted the services of sub contractors; a worship leader, an Events and Hospitality Manager, and a Bookkeeper.

The Charity operate a PAYE Scheme to pay all employed members of staff and no members of staff received emoluments of over £60,000 (2023:None).

16. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

Trustee Mr Richard Holden, is also a Trustee of the Church Hall Charity (Registered Charity Number 262805). The proceeds of St Paul's Hall (sold in 1971) were invested and the investment income each quarter is donated to Charities who had a connection to St Paul's Hall. St Michaels Without received £3,400 as a donation in 2024 (2023: £3,500). All conflicts of interest have been documented and managed in accordance with the Charity's Governing Document.

Payments Relating to Trustees

Three Trustees were reimbursed for their out of pocket expenses in the year, this amounted to £4,119 (2023: £2,606).

Income from Trustees

Aggregate donations from Trustees and related parties were £35,787 (2023: £36,350).

No other payments were made to the Trustees or any persons connected with them during this financial year. No other material transaction took place between the organisation and a Trustee or any person connected with them.

17. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

18. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitments held. The Trustees aim to ensure the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

19. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

**THE PAROCHIAL CHURCH COUNCIL
OF ST MICHAELS WITHOUT**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the Parochial Church Council of St Michaels Without on the accounts for the year ended 31st December 2024 set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

In the course of my examination, no matter has come to my attention:

- 1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

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.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ



Date: 16th May 2025