

THE CHURCH OF THE TRANSFIGURATION

THE CHAPEL OF ST NICOLAS

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF THE

PAROCHIAL CHURCH COUNCIL

OF

CANFORD CLIFFS AND SANDBANKS

FOR THE YEAR ENDED 31ST DECEMBER 2021

Incumbent:

The Revd. Andrew O'Brien
Canford Cliffs Vicarage
14 Flaghead Road
Canford Cliffs
Poole
Dorset
BH13 7JW

Bank:

HSBC plc
111 Poole Road
Westbourne
BH4 9BQ

Independent Examiner:

Dan Tout BA [Hons] FCA CTA
Towngate House
2-8 Parkstone Road
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Charity Registration Number: 1131644

CANFORD CLIFFS AND SANDBANKS PCC

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CANFORD CLIFFS AND SANDBANKS PCC

ANNUAL REPORT 2021

OBJECTIVES AND ACTIVITIES

The Parochial Church Council [PCC] of the Parish of Canford Cliffs and Sandbanks has the responsibility of sharing with the Incumbent in promoting in the ecclesiastical parish the whole mission of the church. It also has responsibility in matters of maintenance of the church buildings: the Church of the Transfiguration and the Chapel of St Nicolas.

The PCC has given due regard to public benefit when planning the church's activities, in accordance with the Charity Commission's General Guidance on Public Benefit.

The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the church exists.

The church achieves its principle objectives and purposes through:

- High quality public worship, both modern and traditional
- Pastoral care and support of those in need
- Promotion of Christian Aid and other charitable causes

These benefits are directly related to the aims of the church and are fully compliant with the Charity Commission Principles on Public Benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity's governing document is the PCC powers measure (1956) as amended and church representation rules.

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The following served as members of the PCC during 2021:

Revd Andrew O'Brien	Chairman
Revd Thomas Pelham	Curate

Parochial Church Council: Messrs. S Allsopp, A Clark, R Goodall, R King [Deputy Churchwarden], G Perrins [Vice-Chairman and Churchwarden], F Snook [PCC Secretary], H South*, W Morris, A Symington, M Wright [Treasurer and Deputy Churchwarden], N Yeoman, Mrs K Allsopp [Churchwarden], Mrs W Bales [Churchwarden and Asst Treasurer], Mrs A Castley, Mrs P Newton, Mrs P Snook, Mrs J Tombs. *Deanery Synod

All members give of their time freely and no member received remuneration. Details of clergy expenses and related party transactions are disclosed in note 7 to the accounts.

The PCC has a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the PCC faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the PCC should those risks materialise.

CANFORD CLIFFS AND SANDBANKS PCC

ANNUAL REPORT 2021 [continued]

This work has identified that financial sustainability is the major financial risk for the PCC. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management to ensure sufficient working capital for the PCC.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clergy, congregation and management. These risks are managed by having robust policies and procedures in place.

ACHIEVEMENTS AND PERFORMANCE

This year has once again been affected by the Covid Pandemic but many of our activities were able to take place and I have been encouraged by the support and resilience of our congregation. The Craft Group started again in June with a good attendance of around 10 people each month. They raised £767 for church funds from stalls at the Summer Fete and Christmas Fayre. It brings people in both from the church and from the wider parish. The summer fete was well attended and raised £5205 and the Christmas Fayre £1893. The Christmas Fayre was less well attended due to the rise in covid cases but still a great result. I would like to thank all those who give up their time and expend their energy on this day. We have had a very successful year from church parking as usual but had to contend with a myriad of builders vans which will have gone we hope by next year!!

The Family Service on a third Sunday has been well attended with around 20 people attending each month. The Baby Group, which is now more of a toddler group, moved to twice a month on a Friday morning. We have around ten mums and toddlers and, as well as a story, Ewa joins us to play songs. Many of the mums and children have moved on but we now have a new cohort who have replaced them.

The choir has gone from strength to strength and at one stage we had full choir stalls!! Thanks go to Ewa for her enthusiastic leading of the choir and to the members for their faithful service during a difficult two years!!

We decided not to join together for a Harvest Supper this year but over coffee, wine and cake after the 10.30 a.m. Service said goodbye to Tom Sarah and Freddie as they moved to Burwash and celebrated my 60th Birthday the following week in November.

Our Christmas services were less well attended this year with the unwelcome arrival of the Omicron variant but the Live Nativity was very well received and we were blessed with good weather. People appreciated the community aspect of this event and we raised over £500 for the Children's society. During the year it was decided to extend the ashes area and a faculty was granted in December and work started soon after. Work will be completed in 2022.

The fortnightly Coffee Mornings continue to be enjoyed, providing a social occasion for people to get together. The Christmas coffee morning was well attended and enjoyed by everyone. Thank you to everyone involved and especially to Grace Martin for organising this important outreach and keeping it going.

We are fortunate in having a very talented group of flower arrangers from the Flower Guild who decorate the church beautifully all year and especially at Harvest, Christmas and Easter. Thank you to Susanne King who organises the rota and goes to so much trouble in sourcing the flowers. I would like to finish by acknowledging the tremendous support I have received during the year. Special mention must be made of Simon Allsopp and George Perrins who we sadly lost this year.

Both Simon and George have been a great support to the church. George as Churchwarden and P.C.C. member and Simon in particular for his work on the PCC and with organising the fete. I would particularly like to mention the churchwardens, Wendy Bales and Kathy Allsopp, the deputy churchwardens and the PCC for their encouragement and enthusiasm over another difficult year.

Revd Andrew O'Brien

CANFORD CLIFFS AND SANDBANKS PCC

ANNUAL REPORT 2021 [continued]

FINANCIAL REVIEW

Due to the easing of Covid restrictions this year and no Lockdown, things have become a lot easier and financially more beneficial for us. In 2020 the Planned Giving included unusually some £30,000 of special donations to help with the likelihood of reduced income due to Covid, so this year the Planned Giving figure is similar to previous years for which we do thank all the Donors for their continued generous support. This fact applies similarly to the Income Tax recovered figure. This year we have been able to hold a proper Summer Fete again and a complete Christmas Fayre, the two raising £7000 which was denied us last year because of Lockdown.

A very generous Legacy of £45,000 has been left to the Church by Elisabeth Kilvington and we are most grateful for that very large amount; she and her parents attended the Sunday 8am Holy Communion Service very regularly for well over 50 years and Elisabeth was Sidesman at that Service for many years.

We are also very grateful to Graham Luker for his support financially of £6000 gift-aided towards the new Garden of Remembrance/Ashes Area now in progress, together with an additional amount to come in 2022, in memory of Cedric Nielsen.

The lifting of Covid Restrictions has also helped to restore the Wedding and Funeral fees.

It will be noticed that most of the Expenditure is much the same as last year, the notable exceptions being the Cloakrooms refurbishment, drain work, electrical and fire alarm updating – all accounting for £18,000 which has been well covered by our sound income.

Bill Morris has had to retire from Gift Aid Secretary due to ill health and we thank him profusely for the excellent and accurate work he has done so efficiently. We are very grateful to Andrew Clark for taking on this work and, with Roger King, they do so much in dealing with the Yellow and Weekly Envelopes and submitting claims to the Inland Revenue very promptly several times each year and we thank them for that.

Wendy Bales continues to attend to all the Account daily and really efficiently which is a tremendous responsibility – we are enormously grateful to her for doing all that work and preparing the Annual Accounts.

MJM Wright

TRUSTEES' RESPONSIBILITIES

The Statement of the Trustees' Responsibilities on page 17 summarises the PCC responsibilities for the financial statements on pages 6-16.

The Revd Andrew O'Brien
On behalf of the Parochial Church Council

24 February 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE PCC OF CANFORD CLIFFS AND SANDBANKS

I report to the Trustees on my examination of the accounts of the PCC of Canford Cliffs and Sandbanks for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Dan Tout BA [Hons] FCA CTA

Towngate House
2-8 Parkstone Road
Dorset. BH15 2PW

28 February 2022

CANFORD CLIFFS AND SANDBANKS PCC

FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021

GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
<u>CHARITABLE INCOME</u>		£	£	£	£
<u>[ALL UNRESTRICTED]</u>					
<u>Incoming Resources from</u>					
<u>Generated Funds</u>					
Planned Giving	2	45793		75607	
Collections		7882		7774	
Income Tax Recovered		<u>12879</u>		<u>19592</u>	
			66554		102973
<u>Voluntary Income</u>					
Legacies		45000		1500	
Donations	3	23511		16606	
Events and Activities	4	<u>7347</u>		<u>622</u>	
			75858		18728
<u>Incoming Resources from</u>					
<u>Church Activities</u>					
Magazine - Sales and Advertisers		1037		925	
Bungalows Rent		23242		22315	
Book of Remembrance		300		180	
Wedding and Funeral Fees		<u>8237</u>		<u>3998</u>	
			32816		27418
<u>Investment Income</u>					
Bank Interest			<u>11</u>		<u>60</u>
TOTAL INCOME			175239		149179

CANFORD CLIFFS AND SANDBANKS PCC

FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021

GENERAL FUND STATEMENT OF FINANCIAL ACTIVITIES [continued]

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<u>CHARITABLE EXPENDITURE</u>		£	£
<u>[ALL UNRESTRICTED]</u>			
<u>Donations</u>	5	4821	3966
<u>Activities directly relating to the Work of the Church</u>			
Parish Share		64188	64028
Church Running Expenses	6	11797	12942
Clergy Expenses	7	4870	5570
Cost of Services	8	5579	4181
Events and Activities Expenses	9	400	0
Magazine Costs		2400	2400
Buildings Maintenance and Repairs	10	21155	6635
Cleaning and Gardening	11	6794	7110
Bungalow Expenses	12	<u>3095</u>	<u>1126</u>
		120278	103992
<u>Church Management and Administration</u>			
Office Expenses		1018	811
Secretarial		3600	3600
Motor Expenses		2946	2804
Vicarage Repairs		0	139
Book of Remembrance		305	213
Fees to Diocese		3095	1865
Garden of Remembrance/Ashes Area		1260	0
Flower Fund		<u>714</u>	<u>0</u>
		<u>12938</u>	<u>9432</u>
<u>TOTAL EXPENDITURE</u>		138037	117390
<u>NET EXPENDITURE AND NET MOVEMENT OF FUNDS IN THE YEAR</u>		37202	31789
PARISH FUNDS AT 1 JANUARY 2021		<u>73498</u>	<u>41709</u>
AT 31 DECEMBER 2021		110700	73498

The notes on pages 9-16 form part of these Financial Statements

CANFORD CLIFFS AND SANDBANKS PCC

BALANCE SHEET AT 31ST DECEMBER 2021

		General Fund	
		<u>2021</u>	<u>2020</u>
		<u>Total</u>	<u>Total</u>
	£	£	£
<u>FIXED ASSETS</u>			
Two Bungalows, Panorama Road, Sandbanks			
Office Equipment - estimated value		<u>3000</u>	<u>3000</u>
<u>CURRENT ASSETS</u>			
Bank Current Account	97802		60403
CBF Deposit Fund	10923		10913
Cash in Hand	<u>125</u>		<u>332</u>
<u>TOTAL CURRENT ASSETS</u>		<u>108850</u>	<u>71648</u>
<u>TOTAL ASSETS</u>		<u>111850</u>	<u>74648</u>
<u>LIABILITIES</u>			
Bungalow Rent received in advance	1150		1150
Diocesan Loan [note 13]	<u>0</u>		<u>0</u>
<u>TOTAL CURRENT LIABILITIES</u>		<u>1150</u>	<u>1150</u>
<u>NET ASSETS</u>		<u>110700</u>	<u>73498</u>
<u>UNRESTRICTED PARISH INCOME FUNDS</u>		<u>110700</u>	<u>73498</u>

Approved by the Parochial Church Council on 24 February 2022 and signed on its behalf by

Revd Andrew O'Brien

Mrs K Allsopp

Mrs W Bales

The notes on pages 9-16 form part of these Financial Statements

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a] Basis of preparation

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 [FRS 102][effective 1 January 2019] - [Charities SORP [FRS 102]]

Canford Cliffs and Sandbanks PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note[s].

b] Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. As explained in the Trustees' Report, the board has considered the uncertainty relating to the coronavirus pandemic which occurred in 2020 and 2021 and the impact on the charity's operations and finances in the short to medium term. In the opinion of the board the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis. The board has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves held for the charity to be able to continue as a going concern.

c] Fund accounting policy

General funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those donated for use in a particular area or for specified purposes, the use of which is restricted to that area or purpose.

The financial statements include all transactions, assets and liabilities for which the PCC can be held responsible. They do not include the financial statements of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

d] Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2021 [continued]

Planned giving receivable under covenant is recognised only when received.

Income Tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and amount due.

Funds raised by the fete, garden party and similar events are accounted for gross and recognised when the event takes place.

Sales of books and magazines from the church bookstall are accounted for gross and recognised when the goods are taken.

Other ordinary income

Rental from the letting of church premises is recognised when the rental is due.

Income from investments

Interest is accounted for when receivable.

e] Resources used

Donations

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The parish share is accounted for when payable.

f] Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the financial statements by S.10[2][a] and [c] of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the S.O.F.A and separately disclosed.

Other fixtures, fittings and office equipment

Office equipment used within the church premises is shown at estimated valuation.

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2021 [continued]

g] Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h] Creditors and provisions

Creditors and provisions are recognised where the PCC 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 trade discounts due.

i] Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021 [cont'd]

Note

2 PLANNED GIVING

	<u>2021</u>	<u>2020</u>
	£	£
Weekly Envelopes	10882	12289
Gift Aid [including yellow envelopes - £3167.70]	<u>34911</u>	<u>63318</u>
	45793	75607

3 DONATIONS RECEIVED

	<u>2021</u>	<u>2020</u>
	£	£
Donations	3153	2931
Donations towards use of hall	3865	2075
Car Parking	8146	8661
Sundries	1787	1875
Donations - Roof	0	0
Flower Fund	560	<u>1064</u>
Garden of Remembrance/Ashes Area	<u>6000</u>	
	23511	16606

4 EVENTS AND OTHER ACTIVITIES INCOME

	<u>2021</u>	<u>2020</u>
	£	£
Summer Fête	5432	0
Christmas Fayre	<u>1915</u>	<u>622</u>
	7347	622

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021 [cont'd]

5 DONATIONS MADE

	<u>2021</u>				<u>2020</u>
	From Church Funds	From Indvs Through Church Funds	From Indvs Direct To Charity	Overall Total recvd By Charity	From Church Funds
	£	£	£	£	£
British Legion Remembrance Sunday	200			200	200
Church Army	500			500	500
Mission to Seafarers	500			500	500
CMS	500			500	500
Julia's House	250			250	250
Poole Young Carers	500			500	500
Children's Society - Live Nativity		555		555	300
Hebron Child Support	216			216	216
Poole Food Bank	250			250	100
Alabaré	0			0	250
Routes to Roots	0			0	250
Rev A O'Brien	500			500	250
Churches Together	0			0	50
Rev T Pelham		<u>600</u>		600	<u>100</u>
Poole - Wau Partnership	<u>250</u>			<u>250</u>	
<i>From or through Church Funds</i>	3666	1155	0	4821	3966

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021 [cont'd]

Note

6	<u>CHURCH RUNNING EXPENSES</u>	<u>2021</u>	<u>2020</u>
		£	£
	Chancel Expenses	168	355
	Insurances	3223	3232
	Organ and Piano	290	280
	Organists' Fees	5885	5390
	Choir and Music	535	324
	Sunday Club	0	50
	Telephone	576	651
	Sundries	<u>1120</u>	<u>2660</u>
		11797	12942
7	<u>CLERGY EXPENSES</u>		
	Vicar's and Ministerial Expenses	3600	3600
	Curate Expenses	670	1320
	Assistant Clergy	0	50
	Pension Contribution	<u>600</u>	<u>600</u>
		4870	5570
8	<u>COST OF SERVICES</u>		
	Water	233	360
	Gas	2068	1502
	Electricity	<u>3278</u>	<u>2319</u>
		5579	4181
9	<u>EVENTS AND ACTIVITIES EXPENSES</u>		
	Fete	400	0
		400	0

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021 [cont'd]

Note

10	<u>BUILDINGS MAINTENANCE AND REPAIRS</u>	<u>2021</u>	<u>2020</u>
		£	£
	Chapel roof repairs	800	0
	Electrical Repairs & Testing <i>[incl lightning conductor & fire alarm]</i>	1471	417
	Boiler Maintenance & Insurance	832	818
	Gable, Organ Roof etc	0	3217
	Drains	1505	0
	Break in repairs	0	640
	Lobby roof	0	363
	Tiles at St Nicolas	0	221
	Cloakroom Refurbishment	10614	
	Additional Stair Rail	402	
	Dishwasher/Water Heater Servicing	289	
	Dorset Fire & Rescue <i>[major updating of Fire alarm system]</i>	4009	
	Other Repairs	<u>1233</u>	<u>959</u>
		21155	6635
11	<u>CLEANING AND GARDENING</u>		
	Weekly cleaning of church and church rooms; St Nicolas fortnightly; Sweeping drive, paths etc	5607	5600
	Cleaning windows at both sites inside and outside four times a year	720	720
	Gardening - Trees, hedge cutting etc	<u>467</u>	<u>790</u>
		6794	7110
12	<u>BUNGALOW EXPENSES</u>		
	Running Expenses No 1	1518	656
	Running Expenses No 3	1577	298
	Repayment DBF Loan Interest	<u>0</u>	<u>172</u>
	<i>[see Note 13]</i>	3095	1126

CANFORD CLIFFS AND SANDBANKS PCC

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2021 [cont'd]

Note

13	<u>LOANS</u>	<u>2021</u>	<u>2020</u>
		£	£
	Diocesan Loan	0	4250
	Repayments	0	4422
	Interest	0	172
	Balance outstanding	<u>0</u>	<u>0</u>

The loan was for bungalow refurbishment work and came from the Diocesan Pastoral Development Scheme, repayable over 5 years at a variable interest rate of CBF deposit rate plus 1%
 Loan paid off in March 2020

CANFORD CLIFFS AND SANDBANKS PCC

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 incoming resources and application of resources 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 operation.

The Trustees are responsible for keeping proper 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. 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.