

**ABBHEY UNITED REFORMED CHURCH,  
ROMSEY CHARITY**

**Registered No 1132706**

**ANNUAL REPORT AND ACCOUNTS FOR  
YEAR ENDED 31 DECEMBER 2020**

# **ABBEY UNITED REFORMED CHURCH, ROMSEY CHARITY**

## **Annual Report and Accounts for the year ending 31 December 2020**

### **Page 1 – Introduction**

The accounts are presented in a format that follows the requirements of the accounting regulations introduced by the Financial Reporting Standard for Smaller Entities (the FRSSE)(effective 1<sup>st</sup> January 2015) for Charities with an annual income of less than £250,000 and interpreted, as approved, for religious orders. The charity's trustees are responsible for the preparation of financial statements

### **Pages 2-7 – Trustees Annual Report**

These pages contain the annual report of the Trustees, which cover the following aspects: Administration, Organisation structure, Objectives, Achievements and Financial Review.

### **Page 8 – Balance Sheet**

This page shows the Church's assets and liabilities. The "tangible fixed assets", comprising the church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts

### **Page 9 – Statement of Financial Activities**

This statement is a receipts and payments account and combines all of the Church's funds together. It shows separate columns for the General Funds, Designated Funds and Restricted Funds, all of which are shown in detail on the subsequent pages.

### **Page 10 – General Fund**

The General Fund represents the funds that can be used for any purpose without restriction. 2020 income/expenditure is compared with that for the previous year.

### **Pages 11 & 12 – Designated Funds and Restricted Funds**

The Suspense Fund is the only Designated Fund. It is the aggregate of bequests, which do not have any restrictions on their use. The Church is free to bring such resources back into the General Funds if so wished.

Restricted Funds are those that can only be used for the purpose specified at the time the funds were received. They include: the Communion Fund (set aside for the assistance of those in hardship and used at the discretion of the Minister of the Church), the TWW Fund (a bequest by a former organist of the Church for the replacement/refurbishment of the organ), the Organ Fund (also for the replacement/refurbishment of the organ).

### **Page 13 – Notes to the Accounts**

These notes provide technical information about the basis of preparation of the accounts.

### **Page 14 – Report by the Independent Examiner**

This independent examination of the accounts is a requirement of the Charities Act 2011. Whilst less comprehensive than an audit, it is designed to be suitable for an organisation of the Church's type and size.

## **Trustees Annual Report for year ended 31 December 2020**

The trustees present the annual report and accounts for Abbey United Reformed Church for the year ended 31 December 2020.

### **Reference and Administration**

**Charity name** Abbey United Reformed Church Romsey Charity

**Charity Registration No.** 1132706

**Contact Address** Abbey URC Romsey  
The Abbey  
Romsey  
Hants SO51 8EL

[www.abbeyurc.org.uk](http://www.abbeyurc.org.uk)

email: [revd.mike13@gmail.com](mailto:revd.mike13@gmail.com)

**Trustees** The list of all trustees who served during 2019 and during 2020 until the date of approval of this report in alphabetical order is as follows:-

Sarah Beaman  
Angela Bevan  
Gillian Coates  
Carole Cox  
Derek Hiscocks  
Mike Perrott  
Geoff Prestage  
Shirley Smith  
Peter Walsh

**Minister** Mike Perrott

**Independent Examiner** Vantage Accounting  
6, St. Cross Road  
Winchester  
Hants.  
SO23 9HX

**Bankers** Nat West Bank plc  
Market Place  
Romsey  
Hants  
SO51 8YS

## **Structure, Governance and Management**

### **Governing Document**

The church is administered in accordance with the Governing Document issued by the United Reformed Church.

### **Recruitment and Appointment of Trustees**

Serving Elders and the Minister are the Charity Trustees. Elders are members of the church who have been chosen to serve because they have appropriate gifts and skills. They are elected by Church Meeting and normally serve between one to three years after which they may seek re-election.

### **Organisational Structure**

All members of the church constitute the Church Meeting which meets five times each year. Only church members may vote at the Church Meeting but non-members are welcome to attend.

Church Meeting lays down the procedures to be followed, which conform to the Scheme of Union of the United Reformed Church. The day to day running of the charity is delegated to the Elders Meeting.

The Elders' Meeting is normally chaired by the Minister and generally meets monthly. The Elders Meeting is responsible for the spiritual affairs within the church as well as day to day operational matters and pastoral oversight of the congregation. Most affairs are delegated to their respective Committees which meet as required and report back to the Elders' meeting who consider decisions as requested.

Abbey United Reformed Church, Romsey operates in Hampshire.

### **Objectives and Activities**

The objective of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church and has regard to the Charity's Commission's guidance on public benefit.

The Charity provides regular public worship for all, promoting the Christian faith, teaching the faith to all ages, provides training, nurture and activities for children and young people. It serves the community, giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty. It provides premises and resources for community groups and activities.

Due to the Coronavirus Pandemic and resultant restrictions imposed on gatherings and services of worship, most of 2020 has seen a very different way of church life.

From January to March 2020, weekly Sunday services were held at 10.30 am, the first Sunday of each month also including the Sacrament of Holy Communion.

When restrictions were imposed in March, weekly Services of Worship moved to 10.45 am with a monthly evening Bible Study at 6.30 pm on the first Sunday of each month. The initial restrictions made it impossible to worship in the church, so service sheets were sent to as many of the congregation as possible. These contained the service details, prayers and Reflection then used for the Sunday service, which was conducted via Zoom. When circumstances allowed, services briefly resumed in the church building but continued also to be transmitted via Zoom. These arrangements enabled as many people as possible to attend the services, whether in person, via Zoom or by following the written service sheet at their convenience.

By using Zoom for services, this has allowed people to participate in worship who are housebound and would not normally be able to attend church in person. The church is actively exploring how a permanent system can be installed which would allow this to continue when the pandemic is over.

Worship also includes a monthly Thursday morning short Communion Service. Latterly this has also been conducted remotely via Zoom with participants providing their own bread and wine.

There are BALM (Bereavement support) and MOT (Moving on together) Groups for the bereaved, Badminton Club, Table Tennis Club, and a monthly Lunch Club. Of the three Table Tennis sessions held each month two are also open to local dementia sufferers and their carers. Tuesday mornings during term time a Grand Fun club for grandparents and their pre-school grand-children is held. Unfortunately, all these activities were suspended in March 2020 and have yet to resume.

A weekly Kettle's On-Time for Tea drop in session is held each Wednesday afternoon, from March 2020 this being replaced by a chat time via Zoom.

A monthly magazine is published and is also available on our web site. Since March this has been supplemented by a weekly News sheet to help keep people feel connected whilst pandemic restrictions remain part of our lives.

The church buildings are made available to the public, with community groups making use of our lounge and hall facilities, whilst the church is popular for concerts and weddings. Again, due to the pandemic many of these bookings had to be cancelled for the final three quarters of the year.

Abbey United Reformed Church is a joint pastorate with Braishfield United Reformed Church. All Zoom services and service sheets are made available to both congregations to provide continuity of worship in these difficult times.

Normally a number of weddings and funerals are held each year and many of the congregation are actively involved in supporting other national and international charities outside of the church. The church regularly donates to various other charities.

## **Achievements and Performance**

In addition to our Minister leading services, worship has been led by lay Worship Leaders from within the congregation. 2020 saw the appointment of a new resident organist who, with her additional musical skills, has broadened the range of hymns and music offered.

The year started with our annual Re-dedication Service on the first Sunday in January. February again included our annual Community Awareness Service where a speaker from the Leonard Cheshire Home in Romsey, Fryers House, shared in the service and told us about their work and

facilities. With the increase in Covid 19 cases and resultant government restriction plans for other special services had to be cancelled or deferred.

Despite restrictions again being in place for larger congregations it was still possible to hold most of our Christmas services in church and by Zoom. The traditional Candle-light service was pre-recorded and viewed through the You-Tube media, whilst the Christmas Eve Nativity Service was replaced with Advent Calendars telling the Christmas story being given to all children and young people associated with the church.

We are a member of Churches Together in Romsey and support ecumenical events throughout the year. For 2020, this included participating in the Week of Prayer for Christian Unity service in Romsey Abbey and World Day of Prayer in March. Unfortunately, again, the pandemic meant many other events, including jointly hosting an exhibition with Romsey Quakers during Romsey Festival scheduled for July 2020, and participating in a weekly Ecumenical discussion group throughout Lent, were cancelled.

Although the number of children attending throughout the year has declined, we still have a few young people attending whenever they can and contributing to the church's fellowship. This includes them taking part in a Sunday morning service in March when they informed the congregation about the charity, A Rocha, and its conservation work. A Rocha was their chosen charity for the year, with the intention of raising church members' awareness of environmental issues and raise funds for A Rocha. With limited opportunity to do this during 2020, they will continue this into 2021. The Young People have used social media to follow the Alpha Youth programme whilst meeting in person is not permitted.

With service and wedding restrictions in place for much of the year it was only possible to host one wedding, although the Minister officiated at 9 funerals, these mainly being held at the local crematoriums due to Covid 19

Pastoral Care within the church and its wider fellowship was overseen by the Minister and Pastoral Team, Pastoral Care Group and Church Contacts - a group of regular worshippers who are each responsible for a small number of people within the Sunday congregation, alerting the Pastoral Care Group for further contact where they thought this to be needed. Oversight of pastoral care of church members and friends was re-structured to better reflect members' geographical residences. Other church groups also give fellowship and help to those attending their particular activities. The normal Easter, Harvest and Christmas distribution of gifts to housebound friends was replaced by sending cards and flowers as also became necessary for our customary June Over-Nineties' tea.

To assist with pastoral care within the wider community the Minister also became part of the town's Unity team, offering assistance to those seeking help from the local council.

During 2020, we lost one friend linked to the church who was called to her final resting place.

In its Outreach work the church continued its support for Commitment for Life, donations for coffee after morning services in January to March being given to this URC mission. The church's special interest in Palestine included holding a service to better inform the congregation about the Palestinian problems with donations in lieu of individual Christmas cards being invited for the purchase of Olive Trees to replace those uprooted by Israeli occupiers. Christmas also gave us opportunities to send donations to Prostate Cancer, Alzheimer's Society, Romsey Young Carers and the local branch of Christians Against Poverty for its debt counselling service. Toys were also donated at a Church Open Day and Sunday service in December for distribution by Southampton Social Services on Christmas Day.

Closer to home, whenever possible, food donations were given by the congregation to the Romsey Food Bank. Our Table Tennis group continued to extend its fellowship to the Romsey Dementia Action Group welcoming dementia sufferers and their carers, whilst Lunch Club offered nutritious food and friendly chat each month to those who would normally eat alone at home. Contact with Lunch Club members has continued by telephone until meetings can safely resume. Our Badminton Group offered rigorous exercise to the more energetic members of the fellowship and friends.

The Church continued its long-standing support for worthy causes, making Abbey Hall Lounge available for use by the local Alcoholics Anonymous, Amnesty International and RAFA groups until Covid restrictions made this impossible.

Early in the year the church was used to host Music Exams, but events planned for the annual Romsey Beggars Fair, Romsey Festival and other concerts had to be cancelled.

The fabric of all the church buildings continued to pose its normal challenges with regular monthly Working Parties being suspended from March onwards. However, closure of the hall and Abbey Lounge allowed their redecoration, internally and externally, to be concluded.

Plans drawn up at our Vision Day in late 2019, to help focus our thoughts for future worship and outreach projects could not be much advanced due to Covid 19 and these will need to be revisited in 2021 when the pandemic is over and revised needs will be revealed.

In summary, the exceptional circumstances of the Coronavirus pandemic led to much of “normal” church life being on hold whilst ways gradually emerged on establishing a new “norm”, much of it by using social media platforms for its business and outreach work.

## **Financial Review**

The principal source of income is offerings made at church services and offerings by standing order made by members and attendees. Gift Aid is also claimed for donations made by taxpayers who have signed Gift Aid forms and the church also claims under the new small donations scheme.

Total income for the year was £54,855, a reduction of £74,412 from 2019. This large difference is because a donation of £50,000 was received in 2019. There was also a catch up in gift aid as there were delays in gift aid receipts at the end of 2018. This amounted to £4,000. The remaining reduction in income of £20,412 is a result of the Covid 19 pandemic. The pandemic resulted in having to close the church and church hall for long periods. Income from offerings, donations and grants, and from the use of the church and church hall were down. These account for almost all of the £20,412 reduction.

Outgoings reduced from £91,880 in 2019 to £83,126 in 2020 mainly due to lower property costs because of the closure of the church and church hall. We must focus on improving our day to day income and make further efforts to reduce costs.

Net fund balances at the end of 2020 were £158,545, a reduction of £28,271 from the £186,816 at the end of 2019.

## **Reserves Policy**

We would normally have aimed to have one year's running costs in reserve but the large legacies and donations we have recently received have put our reserves above this level. The expenditure from reserves of £46,411 in 2015 and the deficit of £28,271 this year highlight the need to make provision

for future large outlays on our old buildings so the current level of our reserves is justified by the obligation we have to maintain and repair the old buildings, as well as the running costs to meet the objectives of the church.

In 2020 all of our funds reduced. The General fund reduced by £19,100, the Designated fund reduced by £8911 and the Restricted funds reduced by £260.

### **Declaration**

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees:

**Signature:**

**Full Name: Reverend Mike Perrott MA**

**Position: Minister & Chairman of Trustees**

**Date: 21<sup>st</sup> July 2021**



# **ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY**

## STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2020

2019 £	STATEMENT OF ASSETS & LIABILITIES	2020 £
	<b>Cash Funds</b>	
63,177.71	National Savings	53,630.04
13,875.53	National Westminster Current Account	16,129.94
35,123.40	National Westminster Reserve Account	5,142.07
0.00	CAF current account	4,504.80
<b>112,176.64</b>	<b>Total Cash Funds</b>	<b>79,406.85</b>
	<b>Other Monetary Assets</b>	
21.07	Advance website payment	0.00
<b>21.07</b>	<b>Total Other Monetary Assets</b>	<b>0.00</b>
	<b>Investments</b>	
50,000.14	M&G Charifund at Cost	50,000.14
(81,182.32)	Market value at 31December	(70,714.53)
25,000.00	CCLA COIF Ethical Investment at Cost	30,000.00
(25,601.52)	Market value at 31December	(32,238.04)
<b>75,000.14</b>	<b>Total Investments</b>	<b>80,000.14</b>
	<b>Liabilities</b>	
	Outstanding music payments	(360.00)
(382.00)	Magazine Advance Payments	(502.00)
<b>(382.00)</b>	<b>Total Liabilities</b>	<b>(862.00)</b>
<b>186,815.85</b>	<b>NET ASSETS REPRESENTING</b>	<b>158,544.99</b>
37,011.83	General Funds	17,911.56
127,052.97	Designated Funds	118,142.19
22,751.05	Restricted Funds	22,491.24
<b>186,815.85</b>		<b>158,544.99</b>

# **ABBAY UNITED REFORMED CHURCH, ROMSEY**

## **FINANCIAL STATEMENT FOR 2020**

2019 Total Funds £		2020 Total Funds £	General Fund £	Designated Funds £	Restricted Funds £
<b>INCOMING RESOURCES</b>					
46,492.20	Offerings including Gift Aid	37,494.46	37,494.46		
63,570.40	Grants & Donations incl. Gift Aid	7,039.26	6,539.26	500.00	
13,044.50	Use of Premises	4,748.55	4,748.55		
2,113.80	Fundraising	1,545.19	1,545.19		
1,782.88	Collections for Others incl. Gift Aid	1,389.14			1,389.14
	Manse maintenance grant	1,044.00	1,044.00		
1,624.00	Other	200.00	200.00		
638.90	Interest & dividends	1,394.82	224.62	982.82	187.38
<b>129,266.68</b>	<b>Total Incoming resources</b>	<b>54,855.42</b>	<b>51,796.08</b>	<b>1,482.82</b>	<b>1,576.52</b>
<b>RESOURCES USED</b>					
41,724.00	Ministry & Mission Contributions	42,636.00	42,636.00		
2,791.57	Other Ministerial	1,964.95	1,872.76		92.19
39,559.75	Premises Costs	31,082.41	20,688.81	10,393.60	
5,522.17	Other Expenses	5,198.78	5,198.78		
2,282.88	Donations to Charities	1,889.14	500.00		1,389.14
	Piano refurbishment	355.00			355.00
<b>91,880.37</b>	<b>Total Resources Used</b>	<b>83,126.28</b>	<b>70,896.35</b>	<b>10,393.60</b>	<b>1,836.33</b>
<b>37,386.31</b>	<b>Net Incoming / (outgoing)</b>	<b>(28,270.86)</b>	<b>(19,100.27)</b>	<b>(8,910.78)</b>	<b>(259.81)</b>
149,429.54	Balances at beginning of year	186,815.85	37,011.83	127,052.97	22,751.05
<b>186,815.85</b>	<b>Balances at end of Year</b>	<b>158,544.99</b>	<b>17,911.56</b>	<b>118,142.19</b>	<b>22,491.24</b>

# ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY

## GENERAL FUND

### INCOMING RESOURCES

### RESOURCES USED

	2019 £	2020 £		2019 £	2020 £
<b>Offerings</b>			<b>Ministry</b>		
Envelopes	11,253.07	5,581.27	M&M	41,724.00	42,636.00
Standing Orders	17,815.70	22,612.00	General Ministry	1,267.83	301.51
Loose Cash	4,978.75	1,122.69	Travel	1,414.20	1,571.25
Income Tax recovered	12,444.68	8,178.50			
<b>Donations</b>			<b>Premises Costs</b>		
Individual & Community	9,907.19	6,059.26	Manse Utilities	1,256.37	1,182.79
Wedding & Funerals	2,271.40	480.00	Manse Council tax	2,426.95	2,524.95
Manse maintenance grant		1,044.00	Manse maintenance	464.00	0.00
<b>Hall Lettings</b>	13,044.50	4,748.55	Church Utilities	4,516.66	2,634.48
<b>Fundraising</b>			Church Insurance	4,191.24	4,440.15
Magazine	811.30	1,049.45	Church Maintenance	4,204.90	286.09
Other fundraising	1,302.50	495.74	Hall Utilities	3,672.14	1,889.97
<b>Other</b>			Hall Insurance	894.51	947.63
VAT recovery	1,624.00		Hall Maintenance	3,026.96	768.93
Bank compensation		200.00	Caretaking	6,075.00	4,404.25
<b>Interest &amp; Dividends</b>	129.68	224.62	1 Abbey Water Utilities	596.34	638.11
			1 Abbey Water Insurance	916.64	971.46
			1 Abbey Water Maintenance	3,144.32	0.00
			<b>Other Expenses</b>		
			Music	3,796.73	1,681.88
			Administration & Other	1,534.92	3,516.90
			Charity Donations	500.00	500.00
<b>Total Incoming Resources</b>	<b>75,582.77</b>	<b>51,796.08</b>	<b>Total Resources Used</b>	<b>85,623.71</b>	<b>70,896.35</b>
Deduct total resources used	85,623.71	70,896.35			
Net incoming/(outgoing) before transfers	(10,040.94)	(19,100.27)			
<b>Transfers to:</b>					
Designated Funds	0.00	0.00			
Restricted Funds	0.00	0.00			
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>			
<b>Net Incoming/(outgoing)</b>	<b>(10,040.94)</b>	<b>(19,100.27)</b>			
Balance in General Reserve Fund at beginning of year	47,052.77	37,011.83			
<b>Balance in General Reserve Fund at end of year</b>	<b>37,011.83</b>	<b>17,911.56</b>			

# **ABBAY UNITED REFORMED CHURCH ROMSEY CHARITY**

## **DESIGNATED FUND**

<b>2019 Suspense Fund £</b>		<b>2020 Suspense Fund £</b>
	<b>INCOMING RESOURCES</b>	
51,391.81	Legacies & Donations	500.00
	VAT recovery	
425.11	Interest & Dividends	982.82
<b>51,816.92</b>	<b>Total Incoming resources</b>	<b>1,482.82</b>
	<b>RESOURCES USED</b>	
	Church electrical refurbishment	666.00
	Hall electrical refurbishment, vestibule & toilet redecoration, hall external painting	6,988.00
	Manse electrical refurbishment	633.60
	1 Abbey Water electrical refurbishment & external painting	2,106.00
2,313.72	Lounge refurbishment	
1,860.00	Lounge/hall toilets damp treatment	
<b>4,173.72</b>	<b>Total Resources Used</b>	<b>10,393.60</b>
47,643.20	Net Incoming / (outgoing) before Transfers	(8,910.78)
0.00	Transfers	0.00
<b>47,643.20</b>	<b>Net Incoming / (Outgoing)</b>	<b>(8,910.78)</b>
79,409.77	Balances at beginning of year	127,052.97
<b>127,052.97</b>	<b>Balances at end of year</b>	<b>118,142.19</b>

## RESTRICTED FUNDS

2019 Restricted Funds £		2020 Restricted Funds £	Communion Fund £	TWW Bequest Fund £	Organ Fund £
<b>INCOMING RESOURCES</b>					
1,782.88	Collections for Others inc. Gift Aid	1,389.14	1,389.14		
84.11	Interest & dividends	187.38	12.82	89.94	84.62
<b>1,866.99</b>	<b>Total Incoming resources</b>	<b>1,576.52</b>	<b>1,401.96</b>	<b>89.94</b>	<b>84.62</b>
<b>RESOURCES USED</b>					
109.54	Other Ministerial	83.66	83.66		
190.52	Pastoral flowers (net)	8.53	8.53		
	Piano refurbishment	355.00			355.00
1,782.88	Charity Donations inc gift aid	1,389.14	1,389.14		
<b>2,082.94</b>	<b>Total Resources Used</b>	<b>1,836.33</b>	<b>1,481.33</b>	<b>0.00</b>	<b>355.00</b>
(215.95)	Net Incoming / (outgoing) resources before Transfers	(259.81)	(79.37)	89.94	(270.38)
	Transfers				
<b>(215.95)</b>	<b>Net Incoming/(Outgoing) Resources</b>	<b>(259.81)</b>	<b>(79.37)</b>	<b>89.94</b>	<b>(270.38)</b>
22,967.00	Balances at beginning of Year	22,751.05	1,300.01	10,951.00	10,500.04
381.05	(inc, piano funds)	381.05			381.05
<b>22,751.05</b>	<b>Balances at end of Year</b>	<b>22,491.24</b>	<b>1,220.64</b>	<b>11,040.94</b>	<b>10,229.66</b>
381.05	(inc. piano funds)	26.05			26.05

# **ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY**

## **Notes to the Accounts**

### **Note 1 – Accounting Policies**

These accounts have been prepared in accordance with the Statement of Recommended Practice – “Accounting by Charities” with the exception of not including non-historic tangible assets.

#### **1. Classification of Funds**

Funds are classified according to the manner in which they are permitted to be spent.

The General Fund and the associated General Reserve Fund can be spent generally for furthering the religious and charitable work of the Church.

The only Designated Fund is the Suspense Fund. It is the aggregate of bequests or large donations to the Church that had not specified restriction on their use. This fund is used by the Church for sizable items of activity, which could be identified as being in memory of the donors. These funds can be returned to the General Fund at any time if the Elders or Church Meeting decide.

The Restricted Funds uses are limited to those purposes for which they were given, for example refurbishment of the organ, support of the needy, specific causes.

#### **2. Tangible Fixed Assets**

The Church, hall, manse and caretaker's residence, being vested in the United Reformed Church (Wessex) Trust Limited as trustee, are not capitalized into the accounts.

#### **3. Investments**

Investments are shown at cost and market value at 31<sup>st</sup> December.

#### **4. Income and Expenditure**

Income is included as cash when received.

Expenditure is recorded when payment is made.

#### **5. Legacies/Donations**

Income from legacies or donations is credited to the relevant fund in the year in which it is received. If not otherwise specified by the testator or donor, legacies are added to the Suspense Fund, donations mainly to the General Fund but on occasions to the Suspense Fund, if in the light of future plans it is deemed more appropriate by the trustees.

# **ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY**

## **Report of the Independent Examiner to the Trustees of ABBEY UNITED REFORMED CHURCH ROMSEY CHARITY**

We report on the financial statements of the Charity for the year to 31st December 2020 as set out on pages 8 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 13.

### **Respective responsibilities of trustees and examiner**

As described on page 1, the charity's trustees are responsible for the preparation of financial statements. You consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5) of the Act whether particular matters have come to our attention.

### **Basis of independent examiners report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from your trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Vantage Accounting Services Limited 21.04.2021**  
**Accountants**